

December 31, 2005

2005 Practical Index to Property Tax Resources

12th Edition

Originally Written & Edited by Mike Kelley, Sr. RPA, Sacramento County

VERSION 6.0

Purpose: This index is intended to be a user-friendly, comprehensive supplement to SBE Property Taxes Law Guide Volumes 1 & 2, and includes references to selected Letters to Assessors, Attorney General Opinions, court cases, and other assorted citations. Every effort has been made to adapt the reference citations to the every-day language of the Assessor's staff and to cross-reference material in as many ways as possible.

References listed that are not in the PTLG are noted as such, or the reference is placed in **[brackets]**.

Abbreviations: Abbreviations are defined in the last section of the Practical Index.

Errors and corrections: Any errors or omissions should be reported to the Property Tax Department, Assessment Policy and Standards Division, of the State Board of Equalization. You may call 916-445-4982, fax (916) 323-8765, or e-mail Lloyd.Allred@boe.ca.gov with that information. If a topic is not found where you expected it to be, let us know and we will consider it for future editions. We also welcome any criticisms, comments or suggestions you might offer.

- **Note:** A *Numeric Index* follows the Alphabetic Index. It may be helpful if you are searching for those laws that have specific day deadlines, dollar amounts of terms in years or months. Unfortunately, the Numeric Index is less comprehensive than the Alpha Index.
- **Note:** A *Practical Index of SBE Letters to Assessors* (LTA's) follows the Numeric Index (first added in the Jun 96, 2d edition).

Alphabetical Index
To The SBE Property Taxes Law Guide

A

Abandoned, Defined, for Welfare Exemption New Construction - R&T 214.2, 532.2
Abatement of Penalty, Failure to File CIOs - R&T 482(b), 483
Abbreviations, in Ad for Sale of Property for Taxes - R&T 156
Absent or Unknown Owners, Assessment - R&T 460, 611
Abstract Lists,
 Data Retention on EDP Equipment - R&T 109.6
 Redemption - V2-R&T 4371-4379
Abstracts, Judgments for Tax, Timber Tax - V1-Timber 38523
Access to Assessment Roll,
 General – Rule 266
 Information on - R&T 601-602, Rule 252
Access to Assessors' Records,
 Between Counties - R&T 408(2)(b)
 Confidentiality - R&T 408-408.3, 451, 646, 997, Rule 135(e) (*See also Aug '89 SBE Assessment Practices Report*)
 Copies of Roll for Other Agencies - R&T 647, 649
 Custodian of Records Liability - Gov 6200-6201(not in PTLG)
 Dept of Child Support Services – R&T 408
 Dept of Social Services, by - R&T 408
 Destruction of Records - R&T 465, Gov 6200-6200(not in PTLG)
 Disclosure in Counties of 4,000,000 - R&T 408.2
 Disclosure Requirements - R&T 408, 408.2
 Fees - R&T 408-409
 Fees for Development/Provision - R&T 409
 General - R&T 162, 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135(e), V2-PRA 6250-6254 (*See also Assessor(s), Records; Records, Confidentiality of*)
 Information on the Roll - R&T 601-602, Rule 252
 Insurance Company Separate Account Public List - R&T 441.1(a)(4)
 IRS - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30 Jul 85, SBE Confidentiality Assessment Practices Survey (1989), pg 13
 Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
 Magnetic Tape are Written Records under Public Records Act - V2-Gov 6252(e)
 On Magnetic Tape - V2-Gov 6252(e)
 Other Assessors' Records - R&T 408(2)(b)
 Public Inspection - R&T 408.2
 Records Required to be Kept by Law - R&T 327, 601-602, Rule 135
 Roll Inspection - Rule 266
 Tax Collector Access to - R&T 408 (d)
 Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Access to Information, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal DAR 3905*
Accessibility Exclusion, Disabled Persons - R&T 74.6
Accessories, Mobilehome,
 Taxation of - R&T 5805
 Vehicle License Fees - R&T 5805
Accessory Buildings or Structures, Mobilehome - V2-H&S 18008.5
Account, Motor Vehicle License Fee - See Vehicle License Fees
Account Transfers, Vehicle License Fee, from State General Fund - V1-VEH 11004
Accountability, Discharge of, for Small Sums of Delinquent Tax, by Tax Collector - V2-R&T 2923
Accounts, Separate, Life Insurance Company Property in - R&T 441.1, 480.7, 487, [INS 10506]
Accounts Receivable,
 Annual Report Requirement - [Gov 16580 et seq.]
 Sale to Pvt. Debt Collectors - [Gov 16580 et seq.]
Acreage, Qualified, Open Space Land Reports - V2-Gov 16144, 16154
Act,
 Federal Farm Credit Act, of 1971 - R&T 64(b) Pub Law 92-181
 Land Conservation Act - See LCA
 Open Space Land Act - See LCA
 Williamson Land Act - See LCA
Action for Refund, Filed while on R&T 4837.5 Installment Plan - V2-R&T 5145.5

Actions,
 Against State, Service of Process - R&T 160
 Civil, Precedence of Refunds over - V2-R&T 5149
 Defamation, Govt Official Liability for - *Nadel v. Regents of UC*, 1994; *Sanborn v. Chronicle Pub. Co. et al.*
 Unitary/Non unitary, SBE Annual Schedule - R&T 901.5
 Active Racehorse - R&T 5717 (*See also Racehorse*)
 Active Solar Energy System,
 General - R&T 73
 New Construction Exclusion - R&T 73
 Pool Heater Exception - R&T 73
 Solar Energy New Construction Exclusion – LTA 04/051, 05/056
 Acts, Supplemental - See STATS
 Acts of Omission, Fraudulent, 75% Penalty - R&T 503
 Actual Physical New Construction - R&T 75.10, Rule 463.5(c)(2)
 Actual Value - Rule 2
 Ad, Abbreviations in, for Sale of Property for Taxes - R&T 156
 Ad Valorem Property Taxation - V2-R&T 2202, 2237.2, 2237.3
 Ad Valorem Tax,
 Cable TV Interests - R&T 107.7
 Levy by Counties - R&T 93
 Local Government - R&T 93, V2-R&T 2237.2-2237.4
 Maximum - CAC XIII A-1
 Property Classification for - V2-R&T 2229
 School Districts - R&T 93
 Addenda Bills, PERS Property - V2-Gov 7510, LTA 83/03, 91/36, Atty Gen Opinion 90-908
 Additional Tax Rates - See Tax Rate, Additional
 Adjudicatory Proceedings, SBE, - V2-Gov 5626, [HPR 7003]
 Adjustment of,
 Assessable Property - CAC XIII-3.5
 Comparable Sales - Rule 4, *Main & Von Karman Assoc v. Orange Co.*
 Administration Fees, Property Tax, Funding for Assessment Appeals Board - R&T 95.3
 Administrative Costs,
 Allocation Due to CIO Assessments - R&T 75.60-66
 Allocation Due to New Construction - R&T 75.60-66
 Fund Appropriations, Supplemental Roll - R&T 75.65
 Administrative Hearings,
 Burden of Proof - R&T 167
 Office of, Hearing Officer Contracts - R&T 1636
 Administrative Law Judge, Hearing Officer Contracts - R&T 1636
 Administrator, Assessment to - R&T 612
 Ads, Abbreviations in for Sale of Property for Taxes - R&T 156
 Advanced Appraisal Certificate, & 12 Hour Training Requirement - R&T 670-671, Rule 283
 Adverse Possession, Addition of Other Claimants Name to Roll, Documentation for - R&T 610
 Advertisement, Sale of Property for Tax, Abbreviations - R&T 156
 Advice,
 SBE, from - V2-Gov 15606-15608
 Training for Assessor's Staff, by SBE - V2-Gov 15606-15608
 Advisor, Legal, County of 4,000,000, Defined - Rule 301
 Advisory Board, Timber, SBE to Consult re Damaged Timber Value- V1-Timber 38204
 Advisory Committee, Timber - See Timber Advisory Committee & Timber
 Advisory Services, of State Board of Equalization - V2-Gov 15624
 Advocate, Taxpayers' Bill of Rights,
 Annual Report to SBE - R&T 5910
 Defined, (Morgan) - R&T 5903, 5904
 Duties/Responsibilities - R&T 5903- 5908
 Advocate, Taxpayers', Legislative Intent - R&T - 5911
 Aeronautics,
 Department of, County Aircraft Data for - R&T 5366
 Division of, CA Dept of Transportation, Info - R&T 5366
 Aerospace, and Aviation Organizations, Exemption - R&T 213.6
 Aerospace Museums,
 Display Exemption - R&T 217.1
 Exemption - R&T 217.1
 Signature Requirement – R&T 217.1, LTA 04/047
 Affected Local Agency, Defined, Base Year Transfer - R&T 69.3(b)

Affidavit,

Agricultural Fair Exhibit - R&T 254, 259, 270
Aircraft Exemption - R&T 259.11-12
Asserting Timely Filing of Property Statement - R&T 166
Annual Inflation Factor Computation, CCPI Oct-Oct Measurement Period Modification - R&T 51(a)(1)(B), LTA 99/53
Cemetery Exemption - R&T 256.5
Church Exemption, Annual Filing - R&T 254, 255-257
Church Exemption, Contents - R&T 256, 257
College Exemption, Annual - R&T 254
College Exemption, Contents - R&T 258
County Residents, by, re: Ownership - R&T 453
Destruction of - R&T 465
Disabled Veteran's Exemption, Property Return with - R&T 277
Disabled Veterans Property Return - R&T 277
Documented Vessel, Filing Date Shift to Feb 15 - R&T 275.5
Exemption, Filing Deadlines - R&T 255, 259.11, 259.12, 259.13
Exemption, Last Day to File for Partial Exemption - R&T 273.5, 275-275.6
Group - R&T 64
Homeowners' Exemption, Assessor to Mail by Jan 15 - R&T 255.3
Homeowners' Exemption, Contents - R&T 253.5
Library Exemption - R&T 259.8
Library, Annual Filing - R&T 254
Museum - R&T 254, 259.9
Of Any Person in County, Requested by Assessor - R&T 453
Of Default, Tax-Defaulted Property, Publication - V2-R&T 3371-75
Postmark as Proof of Filing - R&T 166
Public School Exemption, Annual Filing/Content - R&T 254, 259.10
Religious Exemption - R&T 257
Roll Completion by Assessor, of - R&T 616
Tax Default, Publish by September 8 - V2-R&T 3371-72
Taxpayer, by, asserting Timely Filing of Statements - R&T 166
Taxpayer, by, re: Property Escaping Taxation - R&T 1362
Timely Filing of Statements/Returns - R&T 166
Tribal Housing - R&T 254, 259.13
Vessel Exemption, Filing - R&T 254, 255
Veterans' Organization Exemption - R&T 254, 254.5, 259.7
Veterans',
 Duplicate Filing - R&T 252.1
 Filing Deadline - R&T 255
 Statement of Residence by Claimant - R&T 252.1
Welfare Exemption - R&T 254, 254.5, 259.5
Welfare Exemption, Statement Filing, 1st & Thereafter- R&T 254.5

Age 55 Base Year Transfer,

General - R&T 69.5(b)(7)
Second Allowed if subsequently Disabled - R&T 69.5(b)(7)

Aged Persons (*See also Tax Postponement*),

Base Year Transfer - R&T 69.5; LTA 03/025
December 10 is Last Day to File for Tax Postponement - [R&T 20630.5]
Housing Welfare Exemption - R&T 214
Last Day to File, Property Tax assistance, 31 Aug - [R&T 20563]
Property Tax Postponement - CAC XIII - R&T 8.5, V2-R&T 2505, 2514, 2615.6
Senior Citizens Mobilehome Property Tax Postponement Law - V2-R&T 2514
Senior Citizens Property Tax Assistance - V2-R&T 2505, 2514, 2615.6
Welfare Exemption - R&T 2145

Agencies,

Collection of Taxes - R&T 162.5
Community Redevelopment - See Community Redevelopment
Formed to Run County Service Area, Tax Rate - V2-R&T 2262.2
Other than County, Collection of Tax - R&T 162.5
Tax,
 Actions they May Require of the Recorder - R&T 162.5
 Bids for Tax Defaulted Property - V2-R&T 3705
 Consent of Other, Tax Sales - V2-R&T 3695, 3695.3
 Objections to Tax Deed Sales - V2-R&T 3695-3695.4
 Report of Tax Deed Sales - V2-R&T 3720
 Rights of re: Tax-Defaulted Property - V2-R&T 3773

(Agencies)(Tax, cont.)

Sales of Tax-Defaulted Property Between - V2-R&T 3841
Share Claim of Tax Deed Sale - V2-R&T 3721-3724
Transfer of Programs Between, Tax Rates - V2-R&T 2305-2309
Where Property is Situated, Assessment by - R&T 404

Agent,
Assessment to - R&T 612
Before Appeals Board - Rule 316
Defined - V2-Gov 15626, [HPR 7004]
Payment of Unsecured Roll Taxes - V2-R&T 2910.7

Aggregate Cost, Personal Property, \$100,000 - R&T 441
Aggregate Value, Intercounty Pipeline Rights of Way - R&T 100.01, 401.8

Agreements,
Concession, Intangible Rights - R&T 110(d)(3)
Debt Collection Service - V1-Timber 38575
Exclusive Nature of, Intangible Rights - R&T 110(d)(3)
Franchise, Cable TV - R&T 107.7
Franchise, Intangible Rights - R&T 107.7, 110(d)(3)
Installment, Annual Statement - V-RR Car 11253.5, V1-TYT 38504.5
Lease-Leaseback, to Govt Entity is not PI if Required of Lessee- R&T 107.8
Non-real Property Lease, Cable TV - R&T 107.7
Open Space Land, Defined - R&T 421
Written Partnership, Timber Tax - V2-TYT 38576

Agricultural Business Inventories - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 504

Agricultural Commodity - V2-Gov 51201

Agricultural Conservation Easement,
Enforceable Restriction - R&T 422.5
General - R&T 421.5, 422.5, [PRC 10200-10277]

Agricultural Crops, Exemption - CAC XIII-3, R&T 202

Agricultural Fair Exhibit,
Affidavit - R&T 254, 259
Definition of Exhibit - R&T 213
Exempt from Supplemental Assessment - R&T 75.22
Late Claim - R&T 270
Property Acquired after Lien Date - R&T 271

Agricultural Fairs,
Exemption - R&T 201.2
Use of County Property - R&T 201.2

Agricultural Housing,
Laborers, Open Space - R&T 428
Open Space Land - V2-Gov 51238, 51238

Agricultural Land - V2-Gov 51205

Agricultural Land Preservation, Coastal Conservancy Report - V2-Gov 51297.5

Agricultural Land Preservation Project - V2-Gov 51296-98

Agricultural Land Stewardship Program Act of 1995 - R&T 421.5, 422.5, [PRC 10200-10277]

Agricultural Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 504

Agricultural Preserves (*See also LCA; Open Space; Williamson Act*),
Cancellation Fee - V2-Gov 51283.5
Formal Review - V2-Gov 51283.5
General - R&T 421, V2-Gov 51201
Reports of Cancellation - V2-Gov 51207

Agricultural Use,
General - V2-Gov 51201
Rebuttable Presumption in LCA Valuation - R&T 430

Air Carriers - See Aircraft & Aviation

Air Force - See Military, Veterans' Exemption, & Disabled Veteran

Air Patrol, Civil, Personal Property Exemption now indefinite - R&T 213.6

Air Patrol Vehicle Exemption - V1-VEH 10787

Air Taxis - R&T 1154, Rule 202

Aircraft,
Assessment & Taxation of, Generally - Yellow Tab, Part 10, Volume 1
Assessment Allocation Formula - R&T 5366
Assessment of - R&T 5362-5367
Assessment of Component Parts - Rule 201
Being Repaired, Exemption - R&T 220, LTA 02/002

(Aircraft, cont.)

Certificated,
Allocation Formula - R&T 1152
Filing with Lead County – R&T 441(l)
Lead County Assessment Duties, Commercial Air Carriers – R&T 1153.5
Operators, Possessory Interest - R&T 107.9
Tax Credit - V2-R&T 5096.3
Valuing – R&T 401.15, 401.17
Collection of Taxes - R&T 5392
Commercial Cost Services for, SBE Approval of - R&T 5364
Costing Services for, SBE Approval of - R&T 5364
Defined - R&T 5303
Designation of Representative Time Period, by SBE - R&T 1153
Education/Training Organizations - R&T 213.6
Flight Time Allocation - Rule 202
Government Owned, Exemption - R&T 5331-5332
Historical, Exemption - R&T 220.5, LTA 04/047
Landing Fees as PI - *United Airlines, Inc. v. San Diego*
Lead County, Commercial Air Carriers – R&T 441(l)
Owned by,
Foreign Government, Exempt - R&T 5331-32
Government, Exempt - R&T 5331-32
United States, Exemption - R&T 5331
Penalty for Failure to File Property Statement - R&T 5367
Rate of Tax - R&T 5391
Repair in State for, Exemption - R&T 220, LTA 02/002
SBE Standards and Guides - R&T 5364
Situs - R&T 1151, Rule 201
Situs for Assessment Purposes - Rule 202, 205
Statement - R&T 5366
Tax Collection - R&T 5392
Tax Rates - R&T 5391
Tax Revenue Distribution, School District - R&T 5452-5454
Tax Revenue Distribution Method - R&T 5451-5456
Using County Airports, Report to Dept of Aeronautics - R&T 5366
Valuation Guides for, SBE Approval of - R&T 5364
Aircraft Landing Fees, as PI - *United Airlines, Inc. v. San Diego Co.*
Aircraft Tax Revenue, School District Distribution - R&T 5452-5454
Airlines,
General - R&T 401.15, 401.17
Possessory Interest – R&T 107.9
Airplanes - See Aircraft
Airport Operators & Owners, Aircraft Statement - R&T 5366
Alarms, Fire - CAC XIII-A-2, R&T 74, LTA 99/45
Alien, Use of Taxpayer Identification Number, Foreigner, Parent/Child Transfer - R&T 63.1
Alleged Facts, Proof of, Quiet Title Action - V2-R&T 3962
Allocation,
Disaster Relief, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
Formula, for Aircraft Assessments - R&T 5366
Timer Tax Fund - V1-Timber 38905.11
Allocation Formula, for Aircraft Assessments - R&T 5366
Allocation of,
Electric Generation Facilities – R&T 100.9, 721.5; LTA 03/009
Improvement & Land Value - CAC XIII-13 (& footnote), R&T 607-08, Rule 2
Increased Revenue Due to CIOs - R&T 75.60-75.72
Increased Revenue Due to New Construction - R&T 75.60-75.72
Land & Improvement Value - CAC XIII-13 (& footnote), R&T 607-08, Rule 2
Property Tax Revenue - See Revenue Allocation
Property Valuations, Schools - V2-Ed 42214
Revenue (*See also Taxes, Distribution*),
City of La Quanta - V2-STATS 1983 Ch. 53
Due to CIOs, Special Districts - R&T 75.71
General - R&T 95-100.9 (*See also Revenue Allocation*)
Local Government - See Local Government
Racehorse - R&T 5790
Schools - V2-Ed Code 41203.1, 41023.3, 41204.4

(Allocation of)(Revenue, cont.)

- Special District, to, Due to New Construction- R&T 75.71
- Subsidiary Districts, Merged with Cities - R&T 96.15
- Sales Price, Based on Relative Fair Market Value - Rule 2
- Tax (*See also Taxes, Allocation; Taxes, Distribution*),
 - Community Redevelopment - V2-H&S 33670-70.5, 33674-77
 - Redevelopment Agencies, to - R&T 96.4, 96.6
 - Schools - R&T 95-97.46; V2-ED 41203.1, 41023.3, 41204.4
- Timber Tax Fund - V1-Timber Tax 38905.1
- Unitary SBE Value - R&T 741
- Value, of Sales Price - Rule 2
- Vehicle License Fee, by State Controller - V1-VEH 11005
- Allowable Refunds - V2-R&T 5096
- Alphabetical Index, Escape Assessments - R&T 505, 532, 615
- Alternate Members, of Appeals Board - R&T 1622.5
- Amendments, to Assessment Appeal Application are not Duplicate Filings - R&T 1603.5
- Amdahl Corp. v. County of Santa Clara* - R&T 129 fn, 219 fn
- Amount of Prop Tax Rev Allocated in Prior Fiscal Year, Defined - R&T 97.1
- Analyst, Legislative, Review/Report on Classification/Exemption - V2-R&T 2229
- Anatomical Gifts, Exemption - R&T 33
- Animals,
 - Business Inventory - R&T 129, 219, Rule 133(e)
 - Exemption of - R&T 224
 - Production of Food & Fiber - Rule 133
- Annexation, Boats as Improvements - *See Specialty Restaurants v. L.A. County*
- Annexation, of Fixtures,
 - Constructive - R&T 105, 107, Rule 122.5(c)
 - Examples - Rule 122.5(e)
 - General - R&T 105, 107, Rule 122.5
 - Intent of Owner - R&T 105, 107, Rule 122.5(d)
 - Physical - R&T 105, 107, Rule 122.5(b)
- Annexation, of Property - R&T 75.15
- Annexed Indefinitely - R&T 75.15, Rule 122.5
- Annexed Property, City, under Historical Contract - V2-Gov 50289
- Anniversary Date - V2-Gov 51104
- Annotations, of SBE Opinions & Letters - All of Vol 3 of the PTLG
- Annual Affidavit, Filing, Public School Exemption - R&T 254
- Annual Appropriation Limit, Local Government - CAC XIII-B-1 through -11
- Annual Assessment,
 - Decline in Value Properties (Prop 8) - R&T 51
 - General - R&T 405
 - State Assessed Property - R&T 721
- Annual Assessment Notice of Prop 8 Value,
 - Include Factored Base Year Value - R&T 619
 - Required- R&T 619
- Annual Factor,
 - Historical Property - R&T 439.2
 - Inflation, Base Year Adjustment - CAC XIII-A-2, R&T 51(a), 75.18, 619, Rule 460(5), LTA 99/53
 - Open Space Land Valuation - R&T 423
 - Section 11 Property (Ratio) - CAC XIII-11
- Annual Inflation Factor,
 - Adjustment of New Construction - R&T 75.18
 - General - CAC XIII-A-2, R&T 51(a), 75.18, 619(f), Rule 460(5), LTA 99/53
 - No Notice Required for Increase - R&T 619
 - Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/53
- Annual Meeting, Assessors with SBE, Requirement - V2-Gov 15607
- Annual Notice (*See also Notice*),
 - Cemetery Exemption - R&T 256.6
 - Of Prop 8 Valuation, Required - R&T 619
 - Religious/Church, from Assessor - R&T 257.1
- Annual Property Statement (See Property Statement),
 - Affidavit by Taxpayer asserting Timely Filing - R&T 166
 - Aircraft, Penalty for Failure to File - R&T 5367
 - Aggregate PP Costs, \$100,000 - R&T 441
 - Annual Report of Fixture Additions/Deletions - R&T 75.15
 - Annual Report of Illegal Goods - R&T 129

(Annual Property Statement, cont.)

Assessor to be Furnish Forms - Rule 171(d)
Cable Television (TV) - R&T 107.7
Confidential - R&T 451
Contents - R&T 442, 443, 445, 452, 827
Contents Prescribed by SBE - R&T 452, Rule 171
Declared True under Penalty of Perjury - R&T 441(a)
Destruction of Records, SBE Assessed Property - R&T 834
Disabled Veterans, with Affidavit - R&T 277
Disclosure Requirements - R&T 451, 833
Duplicate Filing - R&T 443.1
Duplicate to Taxpayer if Requested - R&T 443.1
Electronic Media - R&T 441(k); LTA 03/024
Estimates where Info not Provided - R&T 501
Failure of SBE to Seek Does not Affect Assessment- R&T 829
Failure to File,
 Assessment - R&T 167, 531, 862
 Burden of Proof upon Appeal - R&T 167
 Escapes - R&T 167, 531, 862
False Statements, Penalties - R&T 461
Filing Deadline - R&T 441
Filing Deadline, SBE Assessed Property - Rule 901
Filing Requirements - R&T 441
Filing Threshold, Acquisition \$100,000 - R&T 441
Forms to be Furnished by Assessor - Rule 171(d)
Furnished by Assessor, to be - Rule 171(d)
Furnishing, Alteration, Etc - Rule 171
General - R&T 441, 441.5, 452, 469, Rule 171-172
Illegal Goods - R&T 129
Inaccurate Information, Escapes - R&T 531.4
Information Reporting - R&T 8311
Mineral Production Reports - Rule 171, 172
Penalty, Failure to File or False - See Penalty
Penalty for Failure to File, Deposit of - R&T 464
Provision of Information Required at SBE Request - R&T 828
Report of Fixtures - R&T 75.15
Report of Illegal Goods - R&T 129
SBE Assessed Property, Submission Requirements - R&T 826
SBE, Assistance from State Agencies - R&T 832
Scope of Information - R&T 448
Signed under Penalty of Perjury - R&T 441(a), 441(k); LTA 03/024
Signing Requirements - Rule 172
Subpoenas & Examinations - R&T 454
Subpoenas Regarding - R&T 454
Taxpayer Attachments Per Assessor's OK - R&T 441.5, Rule 171
Threshold of PP Cost (\$100,000) Filing Req. - R&T 441
Timber Tax,
 Contents - V1-Timber 38402
 Due Date - V1-Timber 38401
 Filing - V1-Timber 38402, 38403
 Interest, Failure to File - V1-Timber 38423
 Offsets, Failure to File - V1-Timber 38422
 Penalties, Failure to File - V1-Timber 38421, 38424
 Period of Returns - V1-Timber 38404
 Time Extensions - V1-Timber 38405
Annual Property Tax, Average, Timberland - V2-Gov 27423
Annual Ratio, Section 11 Property - CAC XIII-11
Annual Reappraisal of,
 Prop 8 Property Required - R&T 51
 Taxable Property not Required - R&T 51(e)
Annual Rent, Cable TV - R&T 107.7
Annual Report (*See also Report; Notice*),
 Accounts Receivable - [Gov 16580 et seq.]
 Governor by SBE, to - V2-Gov 15616
 Homeowners' Exemption - R&T 1367
 Homeowners' Exemptions, by Auditor - V2-Gov 29100.6

(Annual Report, cont.)

SBE by Taxpayers' Advocate, to - R&T 5910
Taxpayers' Advocate - R&T 5910
Annual Review,
Declines in Value (Prop 8) - R&T 51
Dept of Finance of Statutes for Mandated Cost, by - V2-R&T 2246
Of all Property not Required - R&T 51(e)
Annual Roll (*See also Assessment Roll; Roll; Secured Roll; Unsecured Roll*),
601 - R&T 601
Assessors' Affidavit of Completion - R&T 616
Delivery to Auditor - R&T 617
Notice of Assessment Amount - R&T 619, 621
Penalty, Entry of and Form of on Roll - R&T 505, Rule 261
Preparation of Index - R&T 615
State Assessed, Equalization by SBE - R&T 721
Annual Rummage Sale Storage Area, Charitable Organizations, Museum Support - R&T 214.14(d)
Annual Schedule, of SBE Unitary/Non-unitary Actions - Rule 901.5
Annual Statistical Statement, to SBE - R&T 407
Annual Tax, on Racehorses, Defined - R&T 5705
Annual Tax Increment,
Allocation by Auditor - R&T 98
Defined - R&T 96.5
Annual Tax Levy, School Districts - CAC XIII-21
Annual Yield Rate Component, Historical/Open Space Property - R&T 423, 439.2
Annual Yield Tax, Revenue Guarantee - V2-Gov 27423
Anticipated Term of Possession, Possessory Interest - R&T 61, 62
Anticipated Total Revenue, Defined - V2-Gov 54902.5(a)(2)
Apartment Projects, Community, Separate Assessment of - V2-R&T 2188.7
Apartments,
236, National Housing Act - R&T 402.9
236, Subsidy Payment not Income - R&T 402.9
Cooperatively Owned, CIO Exclusion - R&T 62(i)
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Appeals,
2 Year Waiver - R&T 1604, 1641.2, Rule 309
2 Year Waiver Extension, Failure to Provide Data under 441(d) - R&T 441(h)
10 Board Maximum, 1Jan99 Sunset Date - R&T 1621
60 Day Filing Period From Date of Bill - R&T 75.31(c)
60 Days from Assessor response to Informal Review, Filing Deadline- R&T 1603(d)
90 Day Extension of Two Year Waiver - R&T 1641.2
\$1,000,000, Resident property with Value less than, Appraisal Report Restriction - R&T 80.1; V2-B&P 11319
Administrative Law Judge, Hearing Officer Contracts - R&T 1636
Administrative Remedy, Non-valuation Stipulation- V2-R&T 5142
Affect of Controlling Litigation on Timely Hearing - Rule 309(c)
Affect of Pending Legal Actions on Timely Hearing - Rule 309(c)
Amendments to Application not duplicate filings - R&T 1603.5
Appearance at Hearing, Failure to Appear - Rule 313(a)
Appearance by,
Agent - R&T 1601 et seq., Rule 317
Applicant- R&T 1601 et seq., Rule 317
Corporation - R&T 1601 et seq.
Family Members - R&T 1601 et seq.
Applicant's Value Opinion on Application not Binding at Hearing - R&T 1610.8
Applicant's Value to Prevail after Two Years - R&T 1604, Rule 309(c)
Application,
Amendments not duplicate filings - R&T 1603.5
Board Member, by - R&T 1612.5, 1622.6, Rule 308.6
Claim for Refund - R&T 1604 (b)(1)
Destruction of - V2-Gov 25105.5
Due Date on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
Duplicate, Clerk may Reject - R&T 1603.5
Employees, by- R&T 1612.7, 1622.6, Rule 308.6
General - R&T 80, 81, 620, 1603, 1605, 1612.5, 1612.7, 1622.6, 1636.5, Rule 305, 306, 308, LTA 91/53,
95/36, 03/015, 04/013, 04/026, 05/021, 05/030
Hearing Officer, by- R&T 1622.6, 1636.5; Rule 308.6
Not Required for Reduction of BYV, *El Dorado Palm Springs, Ltd. v. Board of Supervisors* - R&T 1603 fn

(Appeals) (Application, cont.)

Reduction of Supplemental Roll, for - R&T 1603, 1605, LTA 91/53, 95/36
Signature Block Prescribed Language - R&T 1603(f)
Application Form - R&T 1603, 1605, Rule 305, 306
Appraisal Report Restrictions, Residential Prop under \$1,000,000 - R&T 80.1; V2-B&P 11319
Appraisal Unit,
 Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
 Portions of, under Appeal - Rule 324(b)
Assessed Public Property - See SBE; Section 11 Property
Assessment and Review Outside Regular Period, Notice of - R&T 1605
Assessment Hearing Officers - R&T 1636-1641.5 (*See also Hearing Officer*)
Assessments of other Properties not to be Considered - R&T 1610.8 Footnote, (Evidence) *Texaco v. LA County*
Assessment Outside Normal Period, Judgment Error - R&T 1603, LTA 91/53, 95/36
Assessor Approval of Extension Deadline, Declines in Value - R&T 1603(d)
Assessor Required to Attend Hearing - R&T 1610.2
Assessor Response to Informal Review, Filing Deadline - R&T 1603(d)
Assessors' Right to Request Information From Applicant - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal*
 DAR 3905
Attorney Fees - R&T 1611.6
Base Year Value Reduction, Application for - R&T 80, 81
Board - See Appeals Board
Board Decisions - R&T 1601 Et Seq., Rule 324
Board Member Prohibited from Representing Taxpayers for Compensation - R&T 1624.3
Board Members,
 5 Years Professional Experience Required - R&T 1624, 1624.05
 Disqualification - R&T 1624.4, Rule 308.5
 Documentation of Qualifying Experience - R&T 1624, 1624.05
 Mandatory Training - R&T 1624.01-02
 Objection to - R&T 1624.4, 1641.2
 Qualification, Counties of less than 200,000 - R&T 1624
 Qualifications, Counties of 200,000 or more - R&T 1624.05
Burden of Proof,
 Escape Assessments - R&T 167
 General - R&T 167, R&T 501 footnote, 1601 et seq., 1610.8 footnote, Rule 321
 Under R&T 501 Assessment - R&T 501 footnotes
Clerk of Board Approval of Extension Deadline, Declines in Value - R&T 1603(d)
Common/Multiple Ownership - R&T 1601 et seq.
Comparable Sale Evidence Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/41, *Main & Van Karman*
 Associates v. Orange County
Conclusions, Record & Transcripts - R&T 1611.5
Confidential Information - R&T 1609.6
Consolidation of - R&T 1604(c)(2)
Continuances - R&T 1609, Rule 323
Continuances, Failure to Provide Data under 441(d) - R&T 441(h)
Contracts with Office of Admin Hearings - R&T 1636
County Board of - See Appeals Board
Court Action on Decision Must Commence within 6 months - R&T 1615
Data later than 90 days after Lien Date - R&T 402.5, *B of A v. County of Fresno*
Deliberation in Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Delivery of Roll to Auditor - R&T 1614
Duplicate Applications, Clerk may Reject - R&T 1603.5
Economic Unit, Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
Economic Unit, Portions of, under Appeal - Rule 324(b)
Economic Unit Equalization if Escaped under R&T 469 Audit - R&T 1605(e)
Employees Application - R&T 1612.7
Employees Prohibited from Representing Taxpayers for Compensation - R&T 1612.5
Equalization Period - R&T 1604
Escape Assessments, Burden of Proof - R&T 167
Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(e)
Evidence, Applicant's Value Opinion on App not Binding at Hearing - R&T 1610.8
Evidence, Comparable Sale Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/41, *Main & Van Karman*
 Associates v. Orange County
Evidence shall not include other Assessments - R&T 1610.8 footnote (Evidence) *Texaco v. LA County*
Evidence to be presented - See Footnotes to R&T 1610.8, Rule 313
Examination of Applicant - R&T 1620 et seq., Rule 316
Examination of Applicant before Stipulation - R&T 1607

(Appeals, cont.)

Examination, Waiver of - R&T 1607-1608
Exchange of Information - R&T 1606, Rule 305.1, *B of A v. County of Fresno*
Exchange of Information, Incomplete Compliance - Rule 309(c)
Exemptions, Board has no Jurisdiction to Grant or Deny - Rule 302(c)
Extension beyond Two Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Extension of Time for Hearing - R&T 1604, 1641.2
Extension of Time on Record, agreement to - R&T 1604(c)(1)
Extension of Two Year Waiver, 90 Day - R&T 1641.2
Extension of Two Year Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
Failure to Appear at Hearing - Rule 313(a)
Failure to File CIOs, BPS or Building Permit, Burden of Proof - R&T 167
Failure to Provide Data under 441(d), Continuances - R&T 441(h)
Failure to Provide Data under 441(d), 2 Year Waiver Extension - R&T 441(h)
Failure to Provide Timely Notice - R&T 1603, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
Fee for Filing by Private Vendor not to be collected until filing complete - V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h) & 3005
Filing by Mail, Deadline - R&T 166
Filing Date, County Offices Closed on Normal Date - R&T 1603(b)(4)
Filing Date, Extension by Board of Supervisors Resolution - R&T 1603(d)
Filing Period,
 Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
 General - R&T 1603, 1604, 1605, Rule 305, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
 Supplemental Assessments, for - R&T 1605, Rule 305
Findings of Fact - R&T 1611.5, Rule 308
Forms - R&T 80, 81, 620, 1603, 1603(f), 1605, 1622.6, Rule 305, 306, 308, LTA 91/53, 95/36
General - R&T 80, 81, 1601-2125, Rules 301-326, 401-412
Hearing Officers - R&T 1636-1641.5
Hearing on 4th Monday of Each Month - R&T 1604, 1606, Rule 309
Hearing,
 90 Day Extension - R&T 1641.2
 Defined - R&T 1604, 1606, Rule 309
 Extension of Time - R&T 1604, 1641.2
 Must Occur Within 2 Years of Filing - R&T 1604, 1641.2, Rule 309
 Procedure - R&T 167, 1605, Rule 313
 Two Year Requirement - R&T 1604, 1641.2, Rule 309
 Two Year Requirement, 90 Day Extension - R&T 1641.2
Hearing Officer (*See also Hearing Officer*),
 Application - R&T 1612.7, 1636.5
 Contracts with Office of Admin Hearings - R&T 1636
 General - R&T 1636-1641.5
 Prohibited from Representing Taxpayers for Compensation - R&T 1636.2
 Value Limits - R&T 1637
Information Requests - *B of A v. County of Fresno*, Headnotes 1, 2, 3
Increase in Value, Authority & Notice Requirement - R&T 1609.4, Rule 307(d), 313(f)
Informal Review Response, Affect on Filing Date - R&T 1603(d)
Information from Applicant, Assessors' Right to Request - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal*
 DAR 3905
Inter-County Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8.
July 2-September 15, Appeal Filing Period - R&T 1603, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
July 2-November 30, Appeal Filing Period - R&T 1603, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
July 2 First Day to File for Main Roll - R&T 1603, LTA 91/53, 95/36
Judicial Review - R&T 1610.8 footnotes
Jurisdiction of Board - R&T 1610.8 footnotes, Rule 302
Lack of Appearance at Hearing - Rule 313(a)
Legal Counsels - R&T 1620 et Seq., 1638, Rule 314
Lawsuit Settlement Sufficient as Notice of SBE Equalization Hearing Results - R&T 744
Local Board Jurisdiction & Functions - Rule 302
Market Value Less than Taxable, No New Base Year Value - Rule 305.5
Matters taken under Submission, at Conclusion of Hearing - Rule 313(i)(1)
Maximum # of Appeals Boards per County - R&T 1621
Meeting, Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Member Disqualification, Clerk of the Board to Resolve Disputes - R&T 1624.4
Member Disqualification, Objection at earliest possible time - R&T 1624.4
Nature of Hearing - R&T 1605.4, Rule 313
Non-valuation issue, Stipulation to exhaust Admin. Remedy - V2-R&T 5142

(Appeals, cont.)

Not Allowed on Uncompleted Audit, *Apple Computer, Inc. v. Assessment Appeals Board* - R&T 1605 fn
Notice of,
 Assessment and Review Outside Regular Period - R&T 1605
 Decision - R&T 1601 et seq., Rule 325
 Decision Not to hold Hearing w/in 2 Year Period - R&T 1604(e)
 Hearing - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307
 Right to - R&T 75.31, 75.51, V2-R&T 2611.6
 SBE Equalization Hearing Results, Lawsuit Settlement Sufficient as - R&T 744
Notification of Hearing, 45 days before - R&T 1605.6
Objection to Member - R&T 1624.4, 1641.2
Overcoming Presumption of Value after 2 Years - Rule 309(c)
Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
Penalties Issued by Assessor, Review by Appeals Board - R&T 1605.5
Pending, Relief of Penalties, by Board Resolution - R&T 4833.1, 4985.3
Post Lien Date Information, 90 Day Rule - R&T 402.5, *B of A v. County of Fresno*
Prescribed Language, Signature Block - R&T 1603(f)
Prehearing Conference - Rule 305.2
Private Meeting by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)
Presence of Assessor - R&T 1610.2
Presumption of,
 Applicant's Value, Exceptions - Rule 309(c)
 Applicant's Value if not Heard in 2 Years - Rule 309(c)
 Base Year Value - R&T 80-81, Rule 305.5
Property Tax Administration Funding for Board of- R&T 95.3
Publication of Board Meeting Dates - R&T 1601
Quorum & Vote Required - R&T 1601, 1620, 1622.5, 1622.6, Rule 311
Reconsideration/Rehearing - R&T 1601 et Seq., Rule 326
Record, Transcript, Conclusions - R&T 1611.5
Record of Changes & Orders - R&T 1614
Recording of Hearing - R&T 1611, Rule 312
Reductions/Stipulations by Board - R&T 1607
Regular Equalization Period - R&T 1604
Relief of Penalties, by Board Resolution - R&T 4833.1, 4985.3
Request for Findings - R&T 1611.5, Rule 308
Request for Information, Assessors' Right to - R&T 441(d), *LTA 04/071, SBE v. Cenicerros Daily Journal DAR 3905*
Request for Transcript - R&T 1611
Residential Properties under \$1,000,000, Appraisal Report Restrictions - R&T 80.1; V2-B&P 11319
Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h) & 3005
Review of Penalties issued by Assessor - R&T 1605.5
Right to, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
SBE, Filing by Proper Parties - V1-HPR 5070
SBE Employee Subpoenas & Compensation - R&T 1609.5
Signature Block Language, Prescribed - R&T 1603(f)
Solicitations for Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations for Filing, Required Statements & Format of - B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations, Vendor Filing, Restrictions on - B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Statement of Corrections to Auditor - R&T 1614
Stipulations,
 Assessor, by - R&T 1607
 Board Action - R&T 1607
 Non-valuation issue to exhaust Admin. Remedy - V2-R&T 5142
Submission, Matters taken under, at Conclusion of Hearing - Rule 313(i)(1)
Subpoenas - R&T 1609, 1609.5, Rule 322
Subpoenas of State Board Employees - R&T 1609.5
Supplemental Assessment Filing Period,
 12 Months after notice if stipulation to Judgment Error - R&T 75.31(c)(3)(B)
 Within 60 Days of Date on Tax Bill or Postmark - R&T 75.31(c), 1605
 Within 60 Days of Date of Notice - R&T 75.31(c), 1605
Supplemental Roll Application - LTA 91/53, 95/36
Tax Representative Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Taxpayer & Board may agree to extension of time on record - R&T 1604(c)(1)
Taxpayer & Board may agree to waiver of time on record - R&T 1604(c)(1)
Timely Hearings & Exceptions - Rule 309
Transcript Request - R&T 1611

(Appeals, cont.)

Two Year Hearing Requirement - R&T 1604, Rule 309
Two Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Two Year Waiver - R&T 1604, 1641.2, Rule 309
Uniform Standards of Appraisal Practice apply to Written Statements of Value - R&T 80.1; V2-B&P 11319
Unsecured Roll Changes, Auditor to Tax Collector - R&T 1651
Valuation Statements,
 Auditor 2nd Monday Each month, to - R&T 1614
 Copies to Controller/Supps - R&T 1649-1650
 General - R&T 1647-50
Value Increase, Assessor's Authority & 10 Day Notice - R&T 1609.4, Rule 313(f), 307(d)
Vendor/Tax Reps, Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Waiver of Two Year Hearing Requirement - R&T 1604, Rule 309
Waiver of Two Year Hearing Requirement, 90 Day Extension - R&T 1604, Rule 309
Who May File Application - R&T 1603
Within 12 months of Notice, Judgment Error - R&T 1603(c), LTA 91/53, 95/36
Written Statements of Value made for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Written Stipulation - R&T 1607
Appeals Board – (See also *Appeals*; *SBE*),
 2 Year Waiver - R&T 1604, 1641.2, Rule 309
 2 Year Waiver Extension, Failure to Provide Data under 441(d) - R&T 441(h)
 5 Year Professional Experience Required - R&T 1624, 1624.05
 10 Boards per County Maximum - R&T 1621
 60 Day Filing Period From Date of on Tax Bill or Postmark - R&T 75.31(c)
 60 Days for Members to Receive Training - R&T 1624.01
 60 Days from Assessor response to Informal Review, Filing Deadline- R&T 1603(d)
 90 Day Extension of Two Year Waiver - R&T 1641.2
 \$1,000,000, Residential property with value less than, Appraisal Report Restriction - R&T 80.1; V2-B&P 11319
 Additional - R&T 1626.1
 Administrative Law Judge, Hearing Officer Contracts - R&T 1636
 Administrative Remedy, Stipulation on Non-valuation Issues - V2-R&T 5142
 Affect of Pending Litigation on Timely Hearing - R&T 309(c)
 Alternate Members - R&T 1622.5
 Amendments to Application not duplicate filings - R&T 1603.5
 Appeals Board. 10 Board Maximum - R&T 1621
 Appearance at Hearing, Failure to Appear - Rule 313(a)
 Appearance by Family Member - Rule 317
 Applicant's Value Opinion on Application not Binding at Hearing - R&T 1610.8
 Applicant's Value to Prevail after Two Years - R&T 1604, Rule 309(c)
 Application,
 Amendments not duplicate filings - R&T 1603.5
 Due on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
 Duplicate, Clerk may Reject - R&T 1603.5
 Prescribed Language, Signature Block - R&T 1603(f)
 Reduced Assessment, for - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTA 91/53, 95/36
 Appointment of Members - R&T 1622.1
 Appraisal Report Restrictions, Residential Property under \$1,000,000 - R&T 80.1; V2-B&P 11319
 Appraisal Unit, Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
 Appraisal Unit, Portions of, under Appeal - Rule 324(b)
 Assessment Hearing Officers - R&T 1636-1641.5 (*See also Hearing Officer*)
 Assessments of other Properties not to be Considered - R&T 1610.8 footnote (Evidence), *Texaco v. LA County*
 Assessments outside normal Period, Judgment Error - R&T 1603, LTA 91/53, 95/36
 Assessor Approval of Extension Deadline, Declines in Value - R&T 1603(d)
 Assessor Required to Attend Hearing - R&T 1610.2
 Assessor Response to Informal Review, Filing Deadline - R&T 1603(d)
 Assessors' Right to Request Information From Applicant - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal*
 DAR 3905
 Attorney Fees - R&T 1611.6
 Base Year Value Reduction, Application for - R&T 80, 81
 Board of Supervisors as Members - R&T 1622.2
 Burden of Proof - R&T 167, 501 footnote, 1601 et seq., 1610.8 footnote, Rule 321
 Burden of Proof, Escape Assessments - R&T 167
 Burden of Proof, under R&T 501 Assessment - R&T 501Footnotes
 Chairman - Rule 310
 Clerk of, Approval of Extension Deadline, Declines in Value - R&T 1603(d)
 Clerk of, Duties of - CAC XIII-16, R&T 1628

(Appeals Board, cont.)

Comparable Sale Evidence Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/41, *Main & Van Karman Associates v. Orange County*

Conclusions, Record & Transcripts - R&T 1611.5

Confidential Information - R&T 1609.6

Consolidation of Appeals - R&T 1604(c)(2)

Continuances - Rule 323

Continuances, Failure to Provide Data under 441(d) - R&T 441(h)

Contracts with Office of Admin Hearings - R&T 1636

Corporations as Applicants - Rule 317

County, General - R&T 1601-1721, Rule 301-326

Court Actions to Commence within 6 months - R&T 1615

Creation of - CAC XIII-16, R&T 1620

Data 90 Days Past Lien Date - R&T 402.5, *B of A v. County of Fresno*

Definition - Rule 301

Deliberation in Private, at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)

Delivery of Roll to Auditor - R&T 1614

Discontinuance - R&T 1626

Documentation of Qualifying Experience - R&T 1624, 1624.05

Duplicate Applications, Clerk may Reject - R&T 1603.5

Economic Unit,
 Equalization if Escape under R&T 469 Audit - R&T 1605(e)
 Pipelines, Individual Right of Way or Segment in Dispute - R&T 401.8
 Portions of, under Appeal - Rule 324(b), R&T 1605(e)

Eligibility for - R&T 1624

Enforceably Restricted Land - R&T 1630

Equalization Period - R&T 1604

Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(e)

Evidence,
 Board not bound by Applicant's Value Opinion on App - R&T 1610.8
 Comparable Sale Content, Rule 4 must be Strictly Followed - Rule 4, LTA 94/41, *Main & Van Karman Associates v. Orange County*
 Not include other Assessments - R&T 1610.8 footnote (Evidence) *Texaco v. LA County*
 To be presented - See Footnotes to R&T 1610.8, Rule 313

Examination of Applicants - Rule 316

Examination Required for Reductions in Value - R&T 1607

Exchange of Information - R&T 1606, Rule 305.1, *B of A v. County of Fresno*

Exchange of Information, Incomplete Compliance - Rule 309(c)

Exemptions, Board has no Jurisdiction to Grant or Deny - Rule 302(c)

Extension of,
 2 Year Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
 Time for Hearing - R&T 1604, 1641.2
 Two Year Waiver, 90 Day - R&T 1641.2

Extent of Jurisdiction - R&T 1610.8 footnotes, Rule 302

Failure to,
 Appear at Hearing - Rule 313(a)
 File CIOs, BPS or Building Permit, Burden of Proof - R&T 167
 Provide Data under 441(d), Continuances - R&T 441(h)
 Provide Data under 441(d), 2 Year Waiver Extension - R&T 441(h)

False Statements to - R&T 1610.4

Filing Date Extension by Board of Sups Resolution - R&T 1603(d)

Filing Date if County Offices Closed on Normal Deadline - R&T 1603(b)(4)

Filing Deadlines Falling on Saturdays and Sundays - R&T 166, 724, 1603(b)(4)

Filing Period,
 Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724, 1603(b)(4)
 General - R&T 80, 1603, 1603(d), 1604, 1605, Rule 305, 306, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
 Supplemental Assessments - R&T 1605, Rule 305

Finality of Decisions - Rule 326

Finding of Facts - R&T 1611.5, Rule 308

Forms - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTA 91/53, 95/36

Hearing,
 Extension of Time for - R&T 1604, 1641.2
 Held within 2 Years & Waiver, to be - R&T 1604, 1606, 1641.2, Rule 309
 Notice - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307
 Procedure - Rule 313

(Appeals Board, cont.)

Hearing Officer (*See also Hearing Officer*),

General - R&T 1636-1641.5

Contracts with Office of Admin Hearings - R&T 1636

Value Limits - R&T 1637

Increases in Value, Assessor's Authority & 10 Day Notice - R&T 1609.4

Informal Review Response, Affect on Filing Date - R&T 1603(d)

Information from Applicant, Assessors' Right to Request - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal*
DAR 3905

Inter-County Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8

Judicial review - R&T 1610.8 footnotes

July 2 as 1st Day to File Appeal for Main Roll - R&T 1603, LTA 91/53, 95/36

Jurisdiction & Functions - Rule 302, 1610.8 footnotes, 1614

Lack of Appearance at hearing - Rule 313(a)

Legal Counsel - V2-Gov 31000.7

Legislature to Provide Rules of Appointment/Removal - CAC XIII-16

Market Value Less than Taxable, No New Base Year Value - Rule 305.5

Matters taken under Submission, at Conclusion of Hearing - Rule 313(i)(1)

Maximum Number of Boards per County - R&T 1621

Meeting Dates, Counties over 4 Million - Rule 309

Meeting Dates, County of 4,000,000 - Rule 309

Meeting on 4th Monday of Each month - R&T 1604, Rule 309

Meeting, Private, by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)

Meets to Equalize Roll in 2nd-58th Class County, Date - R&T 1604

Members, 5 Years Professional Experience Needed - R&T 1624.05

Member(s),

Board of Supervisors - R&T 1622.2

Conflict of Interest - R&T 1624.2

Disqualification - R&T 1624.1, Rule 308.5

Disqualification, Clerk of the Board to Resolve Disputes - R&T 1624.4

Disqualification, Objection at earliest possible time - R&T 1624.4

Documentation of Qualifying Experience - R&T 1624, 1624.05

Eligibility for - R&T 1624

Objection to - R&T 1624.4, 1641.2

Qualifications, County of less than 200,000 - R&T 1624

Qualifications, County of 200,000 - R&T 1624.05

Replacement - R&T 1623.1

Term in Office - R&T 1623

Training Mandatory - R&T 1624.05

Multiple Owners - Rule 317

Nature of Hearing - R&T 1605.4, Rule 313

Non-valuation issues, Stipulation to exhaust Admin. Remedy - V2-R&T 5142

Notice of ,

Assessment and Review Outside Regular Period - R&T 1605

Decisions - Rule 325

Decision Not to hold Hearing w/in 2 Year Period - R&T 1604(e)

Hearing - R&T 50-51, 1601-1605.6, 1610.8 footnote, 1620, Rule 307

Right to Appeal - R&T 75.31, 75.51, V2-R&T 2611.6

Notification of Hearing, 45 days before - R&T 1605.6

Number Per County - R&T 1621

Objection to Member - R&T 1624.4, 1641.2

Overcoming Presumption of Value after 2 Years - Rule 309(c)

Penalties Issued by Assessor, Review of - R&T 1605.5

Penalties, Relief of, by Board Resolution - R&T 4833.1, 4985.3

Personal Appearance - Rule 317

Pipelines, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8

Prehearing Conference - Rule 305.2

Post Lien Date Information, 90 Day Rule - R&T 402.5, *B of A v. County of Fresno*

Prescribed Language, Signature Block - R&T 1603(f)

Presence of Assessor - R&T 1610.2

Presumption of Applicant's Value, Exceptions - Rule 309(c)

Presumption of Base Year Values - Rule 305.5

Private Meeting by Board at Conclusion of Hearing - R&T 1604.5, Rule 313(i)(1)

Procedure - Rule 313

Procedure of Decisions - Rule 324

Property Tax Administration Funding for - R&T 95.3

(Appeals Board, cont.)

Publication of Board Meeting Dates - R&T 1601
Quorum & Vote Requirements - Rule 311
Record, Transcript, Conclusions - R&T 1611.5
Record of Changes & Orders - R&T 1614
Recording/Reporting - R&T 1611.5, Rule 312
Reductions in Value & Stipulations - R&T 1607
Regular Equalization Period - R&T 1604
Relief of Penalties, by Board Resolution - V2-R&T 4833.1, 4985.3
Removal of Member - R&T 1625
Representation by Legal Counsel - Rule 314
Request for Information, Assessors' Right to - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal DAR 3905*
Request for Transcript - R&T 1611
Residential Properties under \$1,000,000, Appraisal Report Restrictions - R&T 80.1; V2-B&P 11319
Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Review of Penalties Issued by Assessor - R&T 1605.5
Right to Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
Roll Access - R&T 1602
Roll Changes at Direction of - R&T 1614
SBE Employee Subpoenas & Compensation - R&T 1609.5
Selection of Members - R&T 1622
Signature Block Language on Application, Prescribed - R&T 1603(f)
Solicitations, Vendor Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations for Filing, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Solicitations for Filing, Required Statements and Format - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
State Assessed Property - R&T 1815-2125, Rule 371-404
Statement of Corrections to Auditor - R&T 1614
Stipulations, Action - R&T 1607
Stipulation, Non-valuation issues, to exhaust Admin. Remedy - V2-R&T 5142
Submission, Matters taken under, at Conclusion of Hearing - Rule 313(i)(1)
Subpoenas - R&T 1609.4, Rule 322
Subpoenas of State Board Employees - R&T 1609.5
Supplemental Assessment Filing Period,
 12 Months after notice if stipulation of Judgment Error - R&T 75.31(c)(3)(B), 1605(b)
 Within 60 Days on Date of Tax Bill or Postmark - R&T 75.31(c), 1605
 Within 60 Days of Date of Notice - R&T 75.31(c), 1605
Taxpayer & Board may agree to extension of time on record - R&T 1604(c)(1)
Timely Hearings & Exceptions - Rule 309
Tax Representative Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Training for Members - R&T 1624.01-02
Transcript Request - R&T 1611
Two Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Two Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Two Year Waiver - R&T 1604, 1641.2, Rule 309
Two Year Waiver, 90 Day Extension - R&T 1641.2
Uniform Standards of Appraisal Practice apply to Written Statements of Value - R&T 80.1; V2-B&P 11319
Unitary Mining/Mineral Prop.- R&T 1642-45.5
Valuation by Hearing Officer - R&T 1641-.1
Valuation Procedures - R&T 1609.8
Valuation Statements - R&T 1647-1650
Value Increase - R&T 1609.4, Rule 313(h), 307(d)
Value Limits, Hearing Officer - R&T 1637
Vendor/Tax Reps, Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
Waiver of Two Year Hearing Requirement - R&T 1604, 1641.2, Rule 309
Waiver of Two Year Hearing Requirement, 90 Day Extension - R&T 1641.2
Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Appeals Board, before - Rule 317
Assessor's Representative, by, at Appeals Hearing - 1610.2
Family Member, by, at Appeals Board - Rule 317
Lack of, at Assessment Appeals Hearing - Rule 313(a)
Veteran's Representative, by, Veterans' Exemption - R&T 253
Apple Computer, Inc. v. Assessment Appeals Board,
Appeal Not Allowed on Uncompleted Audit - R&T 1605 fn
Audit of Profession, Trade or Business - R&T 469 fn

Application,

- Adjustment, Assessed Public Property, for - See SBE, Section 11
- Appeals - R&T 80, 81, 620, 1603, 1605, 1622.6, Rule 305, 306, 308, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
- Assessment Appeal (*See also Appeals; Appeals Board*),
 - Amendments to App. not duplicate filings - R&T 1603.5
 - Board Member, by - R&T 1612.5, 1622.6, Rule 308.6
 - Claim for Refund - R&T 1604 (b)(1)
 - Duplicate, Clerk may Reject - R&T 1603.5
 - Employees, by - R&T 1612.7 1622.6, Rule 308.6
 - Hearing Officer, by - R&T 1622.6, 1636.5 Rule 308.6
 - Not Required for Reduction of BYV, *El Dorado Palm Springs, Ltd. v. Board of Supervisors* - R&T 1603 fn
 - Prescribed Signature Block Language - R&T 1603(f)
- Change in Assessment, Procedure, for - Rule 305, 306
- Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724
- Equalization, for - R&T 80, 81, 620.5, 1603, 1605, 2050, Rule 305, 306, 308.6
- Exemption, Valid, Enrollment of, for - R&T 272
- Historical Contract, Fees - V2-Gov 50281.1
- Property Tax Relief - V2-Gov 16112
- Redemption of Tax-Defaulted Property, for - V2-R&T 4105

Application,

- Reduced Assessment, for - R&T 80, 1603, 1605, 2052, Rule 305, 306, 308.6 (*See also Appeals; Appeals Board; SBE*)
- Reduction in Base Year Value, for - R&T 80, 81, 1603, 1605
- Separate Account Transfer Insurance Commissioner Application - R&T 487
- Separate Assessment, for - V2-R&T 2188.4, 2821-27
- Separate Parcel Valuation, Fee - V2-R&T 4151

Application Software, Computer Programs & Storage Media - R&T 995, 995.2, Rule 152, LTA 99/39

Appointment of,

- Members of Appeals Board - R&T 1622.1
- SBE Secretary - V2-Gov 15604, 15605
- Tax Collecting Procedure Committee - V2-Gov 30302
- Timber Advisory Board, by SBE - R&T 431, 434.2

Apportionment, of Tax,

- Before and after 1978-79 - R&T 93
- General - R&T 93-100.6
- Per Government Code Prior to 1978-79 - R&T 93
- Per R&T Code after 1978-79 - R&T 93

Apportionment Contracts,

- Revenue, City/County - CAC XIII-29
- Sales & use Tax, Local Govt - CAC XIII-29

Appraisal,

- Appeal, Restrictions, Residential Property under \$1,000,000 - R&T 80.1; V2-B&P 11319
- Contracts for, by Assessor - R&T 674
- Contracts with SBE for other Services/Appraisals, by Assessor - V2-R&T 15624
- Certificate,
 - Advanced - R&T 671
 - Permanent - R&T 670, Rule 283
 - Required for Assessor - R&T 670 & 673, V2-Gov 24002.5
 - Assessor required to Possess - R&T 670 & 673, V2-Gov 24002.5
- Fee, Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
- Non-Prop 13 Property to Verify Value, of - R&T 405.5
- Periodic, of Property not under Prop 13 - R&T 1716
- Probate, CIOS Filing at time Inventory & Appraisal filed with Court - R&T 480
- Standards, Requirement for - V2-B&P 11319
- Unit,
 - Fixtures, Machinery & Equipment - Rule 461(d)
 - General - R&T 51(d), 63.1, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
 - Portions of, under Appeal - Rule 324(b)
- Written Statements of Value, for Fee, Restrictions - R&T 80.1; V2-B&P 11319

Appraisal Certificate,

- Advanced - R&T 671
- Permanent - R&T 670, Rule 283
- Required for Assessor - R&T 670 & 673, V2-Gov 24002.5

Appraisal Commission,

- General - R&T 1716-1721
- Membership - R&T 1716

(Appraisal Commission, cont.)

SBE Representative Membership - R&T 1716

Appraisal Fee,
Recovery of, Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5

Appraisal Reports,
Appeal, Restrictions, Residential Prop under \$1,000,000 - R&T 80.1; V2-B&P 11319
Written Statements of Value for Fee, Restrictions - R&T 80.1; V2-B&P 11319

Appraisal Standards, Requirement for - V2-B&P 11319

Appraisal Unit,
Escape Assessment Per R&T 469 Audit Opens Review of - R&T 1605(e)
Fixtures, Machinery & Equipment - Rule 461(d)
General - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
Inter-County Pipelines, Appeals of - R&T 401.8
Pipelines, Appeals of - R&T 401.8
Portions of, under Appeal - Rule 324(b)
Timber - Rule 41, 53

Appraiser,
Advanced Appraisal Certificate - R&T 671
Certification,
General - R&T 670, 673, Rule 281-283
Permanent - R&T 670, Rule 283
Temporary - R&T 673, Rule 282
Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
Defined - Rule 281
Disclosure of Financial Interests - R&T 672
Licensing Requirements & Certification, State - [B&P 11300-313.5]
Training Required for Assessor - R&T 670 & 673, V2-Gov 24002.5
Training Requirements - R&T 671 (*See also Certification*)
Uniform Standards of Professional Appraisal Practice (USPAP) Adherence - V2-B&P 11319

Appraisement & Inventory, Probate, CIO Statement Filing at Time of - R&T 480

Approaches to Value (*See also SBE; State Assessed Property*),
Cable TV - R&T 107.7
General - R&T 110, 110.1, 110.5, 401, Rules 2 - 8

Appropriate Tax Rate - R&T 5811

Appropriations,
Limit - CAC XIII-B-8
Local Government, Annual Limit - CAC XIII-B-1 through -11
Open Space Land Subventions - V2-Gov 16140
Property Tax Relief - V2-Gov 16100, 16131
School Cost Reimbursement - V2-R&T 2240
School Funding Minimum Requirements - V2-Ed Code 41203.1, 41203.3, 41204.4
Subject to Limit - CAC XIII-B-8, -9
Timber Tax Fund - V1-Timber 38904

April 1,
Assessor Gives Copies Welfare/Vets Claims to SBE - R&T 254.5
Assessor Notifies if §619 Notice Provided - R&T 1603
HEX Claim Mailed to New Co-op Housing Info Request - Rule 135(f)
Last Day to File for Documented Vessel Classification - R&T 255
Last Day to File for Historical Aircraft Exemption - R&T 255
Property Statement Due - R&T 441
To May 1, Tax Rate Area Request Filing Period - R&T 830

April 5, Account to Auditor for Money Collected - V2-R&T 2616

April 10, 2nd Installment of Secured Roll Tax Delinquent - V2-R&T 2618, 2705

April 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616

April 30,
Auditor Prepares Corrected Valuations Statement - R&T 1647
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to File Private Railroad Car Report W/SBE - V1-RR Car 11271
Timber Tax Due for Prior 1 Jan-31 Mar Period - V1-Timber 38401

Aqueducts, Assessment of - CAC XIII-19

Area of Reasonable Size,
Defined, Base Year Transfers - R&T 69.5(g)(3), (4)
Incidental Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)
Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)

Area,

- Common, Defined & Requirements for - V2-R&T 2188.5
- Timber Value - V1-Timber 38204, Rule 1020

Armed forces Personnel, Exemption - CAC XIII-3

Arms Length Transaction - R&T 110(b), Rule 2

Army - See Military, Veterans' Exemption, & Disabled Veteran

Art,

- Artists, and, Definitions - R&T 217
- Defined - R&T 217
- Works of, Assessment - R&T 986
- Works of, Exemption - R&T 217, LTA 04/047

Art Gallery Display Exemption - R&T 217, LTA 04/047

Article XI - Local Government Section of the CA Construction

Article XIII - Revenue & Taxation Section of the CA Construction

Article XIII A - Tax Limitation under Prop 13

Article XIII B - Constitutional Government Spending Limitations, CA Construction

Article XVI - Public Financing Section of the CA Construction

Artistic Exhibits, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20

Assembly Hall,

- \$50,000, Low Valued Possessory Interest Exemption - R&T 155.20
- Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20

Assess, Liability for Willful Failure or Neglect to - R&T 1361

Assessable Property,

- Adjustment of - CAC XIII-3.5
- Value Adjustment by Legislature - CAC XIII-3.5

Assessed Value,

- Aggregate, Pipeline Rights of Way - R&T 100.01, 401.8
- Allocated Unitary - R&T 746
- Cities - V2-Gov 43004.5
- Defined - R&T Value, Property Tax Relief - V2-Gov 16101.5
- Ratio to Market Value - CAC XIII-3.5, R&T 135, 205.1
- Total, Factor to Modify, Schools, by SBE - V2-Ed 41200

Assessee,

- Addition of Other Claimants to Roll - R&T 610
- Burden of Proof at Appeal Hearings - See Burden of Proof & Appeals
- Court Challenge by , Prop Sold for Unsecured Tax - V2-R&T 2954-2956
- Definition - R&T 23, V2-R&T 4922
- Errors by , Correction of - V2-R&T 4831.5
- Errors by , Correction of, SBE Assessed Property - V2-R&T 4876.5
- Last, Notice of Cancellation of Tax/Penalties - V2-R&T 4946-47
- Other Persons Claiming Ownership of Property, Name to Roll - R&T 610
- Payment of Taxes Credited to Wrong Property - V2-R&T 4911-16
- Persons Claiming Ownership of Property, Name to Roll, Documentation for - R&T 610
- Provide Scale Floor Plan Drawing for Assessor - R&T 72
- Reassessment Petitions for State Assessee's - R&T 759
- Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
- Right to Informal Review - R&T 534(c)
- Roll Contents to Include Assessee's Name - R&T 602, Rule 252
- Secured Roll - R&T 405, 610
- Unsecured Bill Sent To, Payment by Agent - V2-R&T 2910.7
- Unsecured Roll - R&T 405, 610
- Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)

Assessment - Yellow Tab, Part 2, Volume 1

Assessment,

- 75% Penalty - R&T 503
- Administrator - R&T 612
- Agencies where Prop is Situated - R&T 404
- Agent - R&T 612
- Air Taxi - R&T 1154, Rule 202
- Aircraft - R&T 5362-5367
- Aircraft Situs - Rule 202, 203
- Aircraft, SBE Standards & Guides - R&T 5364
- Allocation of Imp Value - CAC XIII-13, R&T 607-8, Rule 2
- Annual - R&T 405
- Annual, of State Assessed Property - R&T 721
- Appeals - See Appeals, Appeals Board and SBE

(Assessment, cont.)

Aqueducts - CAC XIII-19
Assessor Performed Duty Properly/Fairly, Presumption that - Rule 321(a), [Evidence Code 664]
Assessor's Authority to Assess - CAC XI-1(b), R&T 401
Bailee - R&T 612
Benefit, County Service Area Vector Control - V2-STATS 1985, CH. 551
Bonds, Annual Notice to Assessor, Contents of - R&T 163
Business Records - R&T 997
By Agencies where Prop is Situated - R&T 404
By more than one County, County's Obligation - V2-R&T 4988
By more than one County, Taxpayers Obligation - V2-R&T 4988
Cable TV Interests - R&T 107.7
Calamity - See Disaster Relief & Calamity
Canals & Bridges - CAC XIII-19
Cancellations - V2-R&T 4988, 4990
Cellular Sites, Subdivision Map Act Exemption, Separate - V2-R&T 2823, [Gov 66412]
Change In, Application Procedure - Rule 305, 306
Computer Basic Operational Programs - R&T 995.2
Computer, Disks, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 99/39
Computer Program Storage Media - R&T 995, Rule 152, LTA 99/12
Condominiums, Separate - V2-R&T 2188.3, 2188.6
Conservation Easements - R&T 402.1, V2-Civ 815.1
Conservator - R&T 612
Cooperative Housing, Separate - V2-R&T 2188.7
Correctness of - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Creation of Lien or Charge on Prop - R&T 867
Cultivated/Uncultivated Land - R&T 402
Damaged/Destroyed Property - CAC XIII-15, R&T 120; V2-Gov 43007-13
Decedent's Estate - R&T 982, 982.1
Declines in Value - CAC XIII-A 2, R&T 51(a)(2) &(e), V2-R&T 4831(b), Rule 461, LTA 95/54
Defined, Various - V2-R&T 3695.3, 4656.1, 4671.3
Delinquent - See Tax-Defaulted Property
Disaster - See Disaster Relief & Calamity
Disaster Relief, for - CAC XIII-15, R&T 170, 181-191
Distribution of Delinquent Taxes - V2-R&T 4658-4658.4
Ditches, Etc - CAC XIII-19
Documented Vessels - R&T 227, 1138-1141
Double, by Same Agency, Assessor's Responsibility - V2-R&T 4990
Electrical Corporation Property - CAC XIII-19
Enforceably Restricted Historical Property - R&T 439.2, 439.4
Errors,
 Correction of - See Errors, Roll Corrections
 In Lieu Payment, County of 8,000,000 - V2-R&T 4833
 Owner's Name, in - R&T 613
Escape (*See also Escape Assessments*),
 8 Year Statute of Limitations - R&T 75.11(d)
 75% Penalty Application of - R&T 503
 Appeals, Burden of Proof - R&T 167
 Burden of Proof upon Appeal - R&T 167
 Change in Ownership Statute of Limitations - R&T 75.11, 532
 CIOS Filing Tolls Statute of Limitations - R&T 75.11, 532
 Declines in Value - V2-R&T 4831(b), LTA 95/54
 Entry on Roll - R&T 864
 Notice of Proposed - R&T 531.8
 Pro-ration of - R&T 531.2(b)
 Payment over 4 Years if Tax Bill over \$500 - V2-R&T 4837.5
 Payment Plan, Installment, Interest Charge - V2-R&T 4837.5
 Refund Actions while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
 Statute of Limitations (*See Statute of Limitations*),
 8 year - R&T 75.11(d)(2), 532
 Change in Ownership - R&T 75.11, 532
 Tolled until CIOS filed - R&T 75.11, 532
 Under-assessed Property, 8 Year Statute of Limitations - R&T 75.11(d)(2), 532
Easements, Conservation, Trail & Scenic - R&T 402.1
Estates of Decedents - R&T 982-982.1
Estimated, Railroad Car Tax - V1-RR Car 11312

(Assessment, cont.)

Executor - R&T 612
Extension Beyond Statute of Limitations - R&T 532.1
Failure to File Property Statement - R&T 531, 862
Fixtures/Personal Prop on Board Roll, Delinquent Tax Collection - R&T 760
Floating Homes - R&T 229
Flumes - CAC XIII-19
Full Value, at - R&T 401
Gas Corporations - CAC XIII-19
Geothermal Properties - Rule 473 , *Phillips Petro v. County of Lake*
Golf Courses & Substances within - CAC XIII-10
Golf Courses - CAC XIII-10, R&T 52
Grapevines Destroyed by Pierce's Disease, Replacement of - R&T 53
Guardian - R&T 612
Hazardous Waste Properties - R&T 402.1-.3, V2-H&S 25202.2, 25229
Historical Property - CAC XIII-8, R&T 439-439.4, V2-Gov 50280-82
Illegal Goods for Sale in Ordinary Course of Business - R&T 129
Illegal, Cancellation of Private RR Car Tax - V1-RR Car 11596
Implements of Husbandry - R&T 411-414
Improvements on Exempt Land - R&T 609
Improvements, Procedure - R&T 608
Information Supporting, Written Request for - R&T 408(e)(2)
Informal Review of, Right to - R&T 75.51(g), 2611.6
Intangibles - R&T 535
Inter-County Pipelines - R&T 401.8-401.10
Inter-County Pipeline Rights of Way - R&T 100.01, 401.8
Jeopardy, Railroad Car, Delinquent Tax - V1-RR Car 11354
LCA Land - CAC XIII-8
Land under Wildlife Habitat Contract - R&T 423.8
Lead County Assessment Duties, Commercial Air Carriers – R&T 1153.5
Leased Land - V2-R&T 2188.4
Leased Personal Property as Single Assessment - R&T 623
Less than \$20, Counties may Refrain from Collection - V2-R&T 2611.4
Lessor/Lessee, Jointly, Unsecured Roll - R&T 405
Levels, Measurement/Adjustment, by SBE - CAC XIII-18
Liability of Assessor for Failure to Assess - R&T 1361
Lists, of Cities, Corrected - V2-Gov 43067
Livestock, Pro-ration of Stock Between Counties - R&T 990
Local Government Property - CAC XIII-11, R&T 987
Local Government Property in Mono County - CAC XIII-14
Local Roll Index, Preparation - R&T 615
Local Roll, Defined - R&T 109
Low Valued Property, Exemption of - CAC XIII-7, R&T 155.20
Manufactured Homes, Assessment of - R&T 5831
Maps, Production to be Funded by General Fund - R&T 1256
Migratory Livestock - R&T 990
Mineral Rights - R&T 427, 607.5, Rule 468, 469, (*See also Minerals*)
Mines and Quarries - Rule 468
Minimum Fractional Interest Transfer - R&T 65.1
Minimum, Low Valued Property, Exemption of - CAC XIII-7, R&T 155.20
Mistake in Owners Name - R&T 613
Mobilehomes, Rules & Regulations set by SBE - R&T 5840, V2-Gov 15606.1
More than one County, Counties' Obligation - V2-R&T 4988
More than one County, Taxpayers Obligation - V2-R&T 4988
Motion Pictures - R&T 988
Multiple Counties - V2-R&T 4988
Notice of - R&T 75.30-75.32, 619
Notice of,
 Amount on Annual Roll - R&T 619, 621
 Amount on Annual Roll, not required for Annual 2% Inflation - R&T 619(f)
 Amount of Assessment on Roll Value - R&T 619, 621
 Assessment and Review Outside Regular Period R&T 1605
 Assessment in Lieu of US Mail, Publication of - R&T 621
 Declines in Value, Required - R&T 619
 Personal Property Value/Ratio used - R&T 619.2
 Proposed Escape Assessment - R&T 531.8

(Assessment, cont.)

Other Properties not to be Considered at Appeals Hearings, of - R&T 1610.8 fn (Evidence) *Texaco v. LA County*
Oil & Gas Wells/Mineral Rights - Rule 468
On Public Land, Cancellation - V2-R&T 5026-29, 5061-64
Open Space Fruit/Nut/Vegetable Trees & Vines - R&T 429
Open Space Lands - CAC XIII-8, R&T 401-430.5, Rule 51-54
Outside Regular Period, Notice of - R&T 1605
Owners Absent or Unknown - R&T 460, 611
Owners' Representative as Assessee - R&T 612
Presumption Assessor Performed Duty Properly/Assessed Fairly - Rule 321(a), [Evidence Code 664]
Proposed Escape, Notice of - R&T 531.8
P.U.D.S - V2-R&T 2188.5
Parcel Combination Prohibition - R&T 455
Pawnbrokers Unredeemed Goods - R&T 989
Penal, 75% - R&T 503
Penal, Fraudulent Acts of Omission - R&T 503
Penalty,
 75% - R&T 503
 Procedure - R&T 505
 Tax Rate - R&T 506
Personal Property,
 Failure to Report Accurate Cost - R&T 531.3
 Leased, as Single Assessment - R&T 623
 Fixtures on Board Roll, Delinquent Tax Collection - R&T 760
 Secured Roll, on - R&T 109, V2-2189.3, 2821
Pipeline Rights of Way - R&T 100.01, 401.8
Placement on Roll of State Assessed Property - R&T 745
Planned Unit Developments - V2-R&T 2188.5
Practices Survey, SBE - See SBE
Private Rail Car Tax, Unsatisfactory Reports - V1-RRCar 11314
Private Railroad Car - See Blue Tab Section VI
Procedures - R&T 54, 531, 534, 861, *Nordlinger v. Hahn*
Procedures, SBE Local Surveys - V2-Gov 15640-15646
Property Deeded to State, Etc, Tax-Default - R&T 568
Property in Litigation - R&T 983
Property in more than one County - R&T 865
Property in more than one Tax Rate Area - R&T 606
Property where Situated - CAC XIII-14
Public Land, on, Cancellation - V2-R&T 5026-29, 5061-64
Public Utility Property - CAC XIII-19
Rail corridors - CAC XIII-11 fn
Railway Property - CAC XIII-19
Ratio - CAC XIII-3.5, R&T 135, 205.1
Ratio, State Assessed Property - R&T 722
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Regular Assessment Period Defined - R&T 1605(f)
Restrictive Covenants/Restrictions - R&T 402.3
Review of, Extension of Appeal Filing date by Board of Sups Resolution - R&T 1603(d)
Review of, Taxpayers' Right to - R&T 75.51(g), V2-R&T 2611.6
Returnable Drink Containers - R&T 996
Right to Informal Review, Taxpayer's - R&T 75.51(g), V2-R&T 2611.6
Roll - See Assessment Roll
Roll Being Prepared - R&T 75.3
SBE, Finality of - R&T 733
Scenic Easements - R&T 402.1 , V2-Civ 815.1
Section 11 - CAC XIII-11, R&T 987
Separate (*See also Separate Assessment*),
 Applications/Computations - V2-R&T 2821-2827
 Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
 Community Apartment Projects - V2-R&T 2188.7
 Land & Improvements, for - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
 Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823
 Mobilehome - V2-R&T 2188.10
 Provide for Payment of Tax, to, State Policy - V2-R&T 2801
 Satisfy or Remove Lien, to, State Policy - V2-R&T 2801
 Statement of Separate Ownership - V2-R&T 2188.2

(Assessment) (Separate, cont.)

Timeshares, Fee - V2-R&T 2188.8-2188.10
Undivided Interests - V2-R&T 2188.11
Service Station Fixtures - LTA 88/24
Single Family Dwellings - CAC XIII-9, R&T 167, 401.4
Single, Intra-county Pipeline Rights of Way, Segment Combination - 401.13
Single, Leased Personal Property - R&T 623
Special,
 Cemeteries - CAC XIII-3
 Definition - V1-RR Car 11403, V1-Timber 38202
 Quiet Title Action - V2-R&T 3966, 3967, 3969, 3972
Special Taxes, Power of Cities, Counties and Special Districts to Impose - CAC XIII-A-4
Stock Co-ops, Separate - V2-R&T 2188.7
Statewide Uniformity - R&T 169
Statute of Limitations - See Statute of Limitations
Subsidy Payments not as Income - R&T 402.9
Supplemental (*See also Supplemental Assessments; Supplemental Roll*)
 And Non-supplemental, of Newly Constructed Fixtures - R&T 75.15
 Builder's Inventory Exclusion - R&T 75.12
 CIO System - R&T 75-75.80
 Calamity - R&T 170(i)
 Computation by Auditor - R&T 75.41
 Disaster - R&T 170(i)
 Enrollment of Calamity Reductions by- R&T 170(i)
 Museums Exempt from - R&T 202.2
 Not Classed as Escape - R&T 75.20-.22
 Pro-ration Factors - R&T 75.41
 Seismic Safety/Rehab Exclusion - R&T 74.5, LTA 99/60
 Statute of Limitations - R&T 75.11, 532; LTA 88/75
 Statute of Limitations, Tolerated until CIOs filed - R&T 75.11, 532
 Tax Bill Mailing - R&T 75.51
System - V2-Gov 43000
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Tax Defaulted Property - R&T 568
Tax Defaulted Property, Notice on Roll - R&T 614
Taxable Property by Assessor - R&T 405
Telephone Companies - CAC XIII-19
Timeshare Estates - R&T 998, V2-R&T 2188.8, 2188.9
To Other than Land Owner - V2-R&T 2188.1, 2188.2
Toll Bridges - R&T 985
Trail Easements - R&T 402.1 , V2-Civ 815.1
Transfer from Secured Roll to Unsecured Roll - V2-R&T 2921.5
Trustee - R&T 612
Uniformity, Statewide - R&T 169
Unpatented Land - R&T 403
Vehicle Equipment, Certain - R&T 994
Vessels, 4% - Rule 151
Water Distribution Systems - V2-R&T 2189.6
Water Ditches - R&T 984
Wildlife Habitat Contract - R&T 423.8
Willful Failure or Neglect of Assessor, Liability - R&T 1361
Williamson Act Land - CAC XIII-8
Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Year of - R&T 118, 532
Year, Defined, Statute of Limitations - R&T 532
Assessment Appeals - See Appeals, Appeals Board, SBE
Assessment Bonds, Annual Notice to Assessor, Contents of - R&T 163
Assessment Levels, Measurement/Adjustment - CAC XIII-18
Assessment Lists, Cities, Corrected - V2-Gov 43067
Assessment Maps, Production to be Funded Through General Fund - R&T 1256
Assessment Notice - See Assessment, Notice
Assessment Practices, SBE to encourage Statewide Uniformity - R&T 169
Assessment Practices Survey - See SBE
Assessment Procedures - See Assessment, Procedures
Assessment Ratio,
 Changes of, Veterans' Exemption - R&T 205.1

(Assessment Ratio, cont.)

Changes, Veterans' Exemption - R&T 205.1
Property Tax Relief - V2-Gov 16101.5
Assessment Records,
 General - See Assessors' Records, & Records
 Unsecured, Delivered to Tax Collector - V2-R&T 2909.1
Assessment Review, Taxpayer's Right to - R&T 2611.6
Assessment Roll (*See also Assessment; Roll; Secured Roll; Unsecured Roll*)
 601 - R&T 601
 Affidavit of Completion - R&T 616
 Base Year, Community Redevelopment - V2-H&S 33328
 Being Prepared - R&T 75.3
 Certification of, by Assessor - R&T 616
 Charges for Placement on Roll after Delivered to Collector - V2-R&T 2604
 Contents of - R&T 601-602, Rule 252
 Defined - R&T 109
 Delivery to Auditor - R&T 617
 Extended, Minimum Contents - Rule 252
 Extension of, Past Jul 1 - R&T 155; LTA 03/022
 Extension, Official Acts of the Assessor - R&T 155, 155.3; LTA 03/022
 Extension, Official Acts of the Auditor/Tax Col., by Controller - R&T 155.3, 155
 Information on - R&T 601-602, Rule 252
 Inspection and Access to - Rule 266
 Land Description - R&T 610
 Machine Prepared - See Roll, Machine Prepared
 Mining/Mineral Rights - R&T 607.5
 Modification by State Board - R&T 1610.6
 Notice of Assessments on - R&T 619, 621
 Notice of Assessments by Publication in Lieu of US Mail - R&T 621
 Penalty, Entry of and Form of on Roll - R&T 505, Rule 261
 Preparation - R&T 75.3, 601
 Retention on EDP Equipment - R&T 109.6
 Secured - See Roll, Secured & Secured Roll
Assessment Systems, Cities - V2-Gov 43000
Assessment Uniformity, SBE to encourage - R&T 169
Assessment Year - R&T 118, 532
Assessment Year, Defined for Statute of Limitations - R&T 532
Assessor(s')
 Addition of Names of Other Claimants to Roll - R&T 405, 610
 Access to Other Assessor's Information - R&T 408(2)(b)
 Access to Timber Tax Records - V1-Timber 38706
 Affidavit of Roll Completion - R&T 617
 Affidavit Request of Any Person in County - R&T 453
 Affidavit Required to Request Inspection of FTB Records - V1-PIT 19551
 Agreement to Extend Beyond Statute of Limitations - R&T 532.1
 Annual Assessment Responsibility - R&T 51(e), 405
 Annual Reappraisal of Property not Required - R&T 51(e)
 Annual Notification of Bond Principal Balances - R&T 163
 Annual Report to SBE re: HEX - R&T 1367
 Appeal Deadline extension for Declines in Value, Approval by - R&T 1603(d)
 Appeals, Right to Request Information from Applicant - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal*
 DAR 3905
 Appraisal Certificate required - R&T 670 & 673, V2-Gov 24002.5
 Appraisal Commission Membership - R&T 1716
 Appraisal Fee Recovery, Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
 Assessee to be Enrolled - R&T 405, 610
 Assessee, Addn. of Other Claimants to Ownership, Documentation Required - R&T 610
 Assessment Review, Informal, Taxpayers' Right to - R&T 75.51(g), 2611.6
 Auditor to Deliver Roll To, by 30 September - V2-R&T 2601
 Authority to Assess - CAC XI-1(b), R&T 401
 Availability of Business Records to - R&T 470
 Board of Supervisors or SBE to provide equip, books, furniture, office, stationery - R&T 1251-1256
 Bond Principal Balance, Report to - R&T 163
 Books, Blanks, & Map Form Prescribed by SBE - V2-Gov 15617
 Bond - R&T 1361-66; V2-Gov 1450 - 1462, 24120-24156
 Bond, Official - R&T 1361, 1366

(Assessor(s'), cont.)

Builder's Inventory Exclusion Notices to - R&T 75.12
Building Dept to Report Seismic Retrofitting Imps Value to Assessor - R&T 74.5(c), LTA 99/60
Burden of Proof,
 Appeal Hearings - See Appeals, Burden of Proof
 Escape Assessments - R&T 167
 Failure to File CIOS, BPS, Bldg Permit, upon Appeal - R&T 167
Certificate, Appraisal, SBE - R&T 670, 673
Certification of Double Assessment, by Assessor - V2-R&T 4990
Certification of Local Roll - R&T 616
Certification of Secured Roll - R&T 616
Certification of Unsecured Roll - R&T 616
CIOS, Recorder to Provide Orig. CIOS or True Copy to Assessor- R&T 480(f)
Complaints Against, by Taxpayer for Failure to Assess - R&T 1362
Confidentiality of Records - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-6254]
Conflict of Interest Provisions - R&T 1365
Contracts for Appraisal Work & with Consultants - R&T 674
Contracts with SBE for Other Services/Appraisals - V2-R&T 15624
Copies, CIOS, Recorder to provide Assessor Orig. or True Copy- R&T 480(f)
Copies of Roll to Cities of 2nd-58th Class Counties - R&T 647
Copy of Scale Floor Plan Drawing for - R&T 72
County Supervisors/SBE to provide equip, books, furniture, office & etc. - R&T 1251-1256
Declaratory Relief Action by - R&T 538, V2-R&T 5152
Defamation Action Liability - *Nadel v. Regents of UC, Sanborn v. Chronicle Pub. Co. et al*
Definition - R&T 128, Rule 301
Delivery of Roll to Auditor - R&T 617
Description of Property for Tax Deed Sale - V2-R&T 3691.3
Destruction of Records after 3 Years if Microfilmed - R&T 465
Destruction of Records after 6 Years - R&T 465
Disaster Relief Refunds, Interest not required if transferred to Auditor w/in 120 days - V2-R&T 5151
Draft Copies of Exemption form/Checklist by 1 Dec - Rule 101
Duplicate of Property Statement Returned by July 15 - R&T 443.1
Duties of Board of Supervisors in Relation to - R&T 1251
Educational & Experience Requirements - R&T 670 & 673, V2-Gov 24002.5
Employee Evaluation Not to be Based on Val. Enrolled Or Tax Collected - R&T 5907
Enrollment of Valid Exemption Applications - R&T 272
Equipment, books, furniture, office room, stationery, Board or SBE provided - R&T 1251-1256
Errors (*See also Errors*)
 Correction - R&T 51.5, 531.2, 532, V2-R&T 4831
 Declines in Value - V2 R&T 4831
Extension of Appeal Deadline, Declines in Value, Approval by - R&T 1603(d)
Extension of Time for Filing SBE Reports - V2-Gov 15620
Extension of Time for Official Acts - R&T 155, 155.3; LTA 03/022
Factual Errors, Correction - R&T 51.5, LTA 91/53
Furniture & Equipment Provided by Board of Sups - R&T 1251-1256
Handbooks and LTAs, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Homeowners' Exemption Affidavit to be Mailed By Jan 15 - R&T 255
Homeowners' Exemption Info Transmission to SBE - R&T 218.5
Improvement Bonds, Annual Reporting to Assessor - R&T 163
Increase in Value at Appeals, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
Inform Assessee of Value Increase by 1 July, to - R&T 619
Informal Review of Assessment, Taxpayers' Right to - R&T 75.51(g); V2-R&T 2611.6
Information Supporting Enrolled Assessment, Request for - R&T 408(e)(2)
Inspection of
 Corporate Records - V2-Corp 1506
 FTB Records by County with Affidavit - V1-PIT 19551
 State Income Tax Records - R&T 405 fn (Extent of Assessor's rights), *Lyon's v. Estes*, [B&C 26453c]
 Work by SBE - V2-Gov 15612
Insurance Company Separate Account Public List - R&T 441.1(a)(4)
Judgment Error,
 Affect on Appeal Filing Periods - R&T 1603, 1605(b), LTA 95/36
 Agreement with Taxpayer, Appeal Term - R&T 1603, LTA 95/36
 Correction - R&T 51.5, LTA 91/53
July 1 Roll Completion Date - R&T 616, 617
Lead County Assessment and Duties, Commercial Air Carriers - R&T 1153.5
Legal Counsel - V2-Gov 31000.6-31000.7

(Assessor(s'), cont.)

Letters and Handbooks, SBE, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Liability against Official Bond - R&T 1361-1366; V2-Gov 1450 - 1462, 24120-24156
Liability for Defamation Actions - *Nadel v. Regents of UC, Sanborn v. Chronicle Pub. Co. et al*
Liability for Failure to Assess - R&T 1361, 1366
List of Racehorse Tax Returns to Collector by 25 Dec - Rule 1045
Local Roll Certification - R&T 616
Local Roll Completed/Delivered to Auditor by July 1st - R&T 616, 617
Local Roll Index Preparation - R&T 615
Mailing of Homeowners' Exemption Affidavit - R&T 255.3
Mandatory Audit, Written Findings, re Data Altering Previous Assessment - R&T 469
Map(s) (*See also Maps*),
 Descriptions - R&T 322-327
 Subdivision, Existing Residential Structures Prohibitions – R&T 327.5
 Subdivision Maps; Digital Copies – R&T 327.1
 Used for Assessment Purposes only - R&T 327
Negligence, Liability, Etc. - R&T 1361-1366
Non Mandatory Audits, Written Findings - R&T 469
Not Liable for Accuracy of Property Characteristics - R&T 408.3
Notice to,
 AAB Clerk and Tax Recorder if §619 Notice Provided – R&T 1603
 Dept of Aeronautics, Aircraft in County - V2-R&T 5366
 Improper Veterans' Exemptions - R&T 284
 Zoning or Re-zoning Changes - V2-Gov 65862, 65863.5
Obligation to Follow SBE Rules/Regs - R&T 538
Official Acts, Time Extension - R&T 155; LTA 03/022
Official Maps - R&T 325
Omissions and Errors - R&T 51.5 531.2, 532
Parcels - See Maps & Parcels
Parcels Sold to State not to be Combined by - R&T 455
Penalty Assessment, Entry of and Form of on Roll - R&T 505, Rule 261
Penalty for Failure to Complete Local Roll - R&T 1366
Penalty for Failure to File Statistical Statement - R&T 1366
Penalty for Refusing to Give Info to - R&T 462, 468
Periodic Appraisal of Property not under Prop 13 - R&T 1716
Placement of Personal Property on Secured Roll - R&T 109
Possessory Interest Changes, report by Govt Entity within 60 Days - R&T 480.5
Preparation of Assessment Roll - R&T 75.3, 601
Prescribe Form of Property Statement Attachments, to - 441.5, Rule 171
Prescribed Property Statements Transmitted from SBE - R&T 452
Prescribed SBE Exemption forms/Checklists To, by 1 November - Rule 101
Presumption Duty Performed Properly & Property Assessed Fairly - Rule 321(a), [Evidence Code 664]
Provide SBE with Info re: State Assessed Property, to - R&T 831
Provision of Roll Data to Special Districts, Etc - R&T 647-649
Public Records, Access to & Fees - R&T 408-409
Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Qualifications for Election to include Appraisal Certificate - R&T 670 & 673, V2-Gov 24002.5
Racehorse Tax Return Forms Provided by 15 December - Rule 1045
Recorder to Provide Orig. CIOs or True Copy to Assessor- R&T 480(f)
Records,
 \$1 Fees for Copies - R&T 162
 Access to & Fees - R&T 408-409
 Access by Dept of Child Support Services - R&T 408
 Access by Dept of Social Services - R&T 408
 Confidentiality - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-4]
 Confidentiality - See Aug 89 SBE Practices Report
 Copies of Roll for Other Agencies - R&T 647, 649
 Custodial Officers, Theft, Destruction, Alteration, Falsification of Pub Records - [Gov 6200-6201]
 Custodian of, Criminal Liability - Gov 6200-6201(not in PTLG)
 Destruction of - R&T 465
 Disclosure in Counties of 4,000,000 - R&T 408.2
 Disclosure Requirements - R&T 408, 408.2
 Fees for Development/Provision - R&T 409
 General - R&T, 162, 327, 408-409, 451, 465, 601-602, 646, 649, 997, Rule 135, 266
 Information Supporting Enrolled Assessment - R&T 408(e)(2)

(Assessor(s'))(Records, cont.)

IRS Access - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30Jul85, SBE 1989 SBE Confidentiality Assessment Practices Survey, pg 13
Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648
Magnetic Tape are Written Records under Public Records Act - [Gov 6252(e)]
Magnetic Tape, on - [Gov 6252(e)]
Public Inspection - R&T 408.2
Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Required to be Kept by Law - R&T 327, 601-602, Rule 135
Response to Written Request for Info Supporting Assessment - R&T 408(e)(2)
Roll Inspection - Rule 266
Tax Collector Access to - R&T 408 (d)
Unsecured Roll, Written Requests for Info by certain Districts - R&T 648
Written Request for Info Supporting Enrolled Assessment - R&T 408(e)(2)
Written Requests for Unsecured Roll Info by certain Districts - R&T 648
Report of New Mobilehome Owners To, by Last Day of Month, HCD - R&T 5841
Report of Possessory Interest Changes by Govt Entity to, within 60 Days - R&T 480.5
Report to SBE of Assessment Statistics by 2nd Monday in July - R&T 407
Request for
Information from Appeal Applicant - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal DAR 3905*
Information Supporting Enrolled Assessment - R&T 408(e)(2)
FTB Records by County with Affidavit - V1-PIT 19551
New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Written Ruling, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
Required to
Assess Welfare Exemption New Construction Abandoned/Not used - R&T 214.1-.2
Attend Appeal Hearings - R&T 1610.2
Follow SBE Rules/Regs - R&T 538
Maintain List of Transfers - R&T 408.1
Provide Certain Records to Tax Collector - R&T 408(d)
Provide Info Requested by SBE - R&T 407
Response to Written Request for Info Supporting an Assessment - R&T 408(e)(2)
Restriction on Holding Other Offices - V2-Gov 27422
Review of Assessment, Taxpayers' Right to - R&T 75.51(g), V2-R&T 2611.6
Right to Request for Information, Assessment Appeals - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal DAR 3905*
Right to Request New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Roll Completed/Delivered by July 1 - R&T 616, 617
Rulings, Written, Requests for, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
SBE or Board to provide Office equip, books, furniture, office, stationery - R&T 1251-1256
SBE LTAs and Handbooks, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
SBE Rules/Regs, Required to Follow - R&T 538
Secured Roll Certification & Delivery - R&T 616
Seismic Retrofitting Imps Value, Building Dept Report of to Assessor - R&T 74.5(c), LTA 99/60
Send Draft Copies of Prescribed Forms to SBE, 15 October - Rule 171
State Income Tax Records, Inspection of - R&T 405 fn. (Extent of Assessor's rights), *Lyon's v. Estes*, [B&C 26453c]
Stipulation to Judgment Error, affect on Filing Period - R&T 1603, 1605(b), LTA 95/36
Subpoenas re: Property Statements - R&T 454
Supervisors or SBE to provide equip, books, furniture, office, stationery - R&T 1251-1256
Supplemental Roll Info from Assessor to Auditor - R&T 75.42
Tax Collector Access to Certain Records - R&T 408(d)
Taxpayer Complaints Against, for Failure to Assess - R&T 1362
Temporary Certification, w/in 30 Day, if Elected or Appointed - R&T 670 & 673, V2-Gov 24002.5
Time Limit for Destruction of Documents - R&T 465
Timely Performance of Acts Due on Holidays - R&T 724
Training and Advice from SBE - V2-Gov 15606, 15606.5-15608
Transmittal of Building Permits to - R&T 72
Unsecured Roll Certification - R&T 616
Unsecured Roll Record Delivered, Assessor to Auditor - R&T 616, 617, V2-R&T 2909.1
Update of DMV Trailer Coach Report for Auditor - V1-VEH 11003.2
Value Info Provided for SBE Assessed Property - R&T 831
Value Increase at Appeals, Authority & 10 Day Notice - R&T 1609.4, Rule 313(f), 307(d)
Written Findings, re Data Altering Previous Assessment, Audits - R&T 469
Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Written Rulings, Requests for, from the Assessor, Taxpayers' Bill of Rights - R&T 5909

(Assessor(s'), cont.)

Zoning or Re-zoning Notice of Change to - V2-Gov 65862, 65863.5
Assessors' Responsibility to Follow SBE Rules/Regs - R&T 538
Assets, Intangible,
 Examples of - R&T 107.7(d), 110(d)
 Taxability of - R&T 107.7, 110(d), 212 (c), V1-B&C 23154
Assignment, of lease, Possessory Interest, no CIO if during est. term of possession - R&T 61,62
Assistance,
 Educational, from Taxpayers' Advocate - R&T 5908
 Public, Recipients of, Property Tax - V2-Gov 16160
Assistance Organizations, Incorporated by Congress, Exempt - R&T 213.6
Association, Nonprofit, Rummage Sale Storage Area, for Museum Support - R&T 214.14(d)
Attachment(s),
 Lien, Time of - V2-R&T 2192
 Property Statement, with Assessor's OK, to - R&T 441.5, Rule 171
 Writ of, Timber Tax Payment Enforcement - V1-Timber 38513
Attorney's Fees,
 Appeals - R&T 1611.6
 Failure to File, Declaratory Relief - V2-R&T 5152
Auctions, Public, Tax-Defaulted Property - V2-R&T 3693, 3706
Audit - See Audits
Auditor,
 Accounting to by Tax Collector every 12 months of Moneys Collected - R&T 2616
 Aircraft Tax Revenue Distribution Methods - R&T 5451-5456
 Allocation of Increased Revenues Due to CIOs - R&T 75.60-75.72
 Allocation of Revenue, Subsidiary Districts, Merged with Cities - R&T 96.15
 Annual Homeowners' Exemption Report - V2-Gov 29100.6
 Assessment Roll, Delivery to - R&T 617, V2-R&T 2909.1
 Audit of Veterans' Exemption Claims - R&T 280-286
 Cancellation of Penalties Due to Error - V2-R&T 4985
 Certification of Timber Value by July 15 - V2-Gov 27423
 City, Defined - R&T 22
 Claim Filing for Reimbursement for Tax Exemptions - V2-R&T 2229
 Computation of Supplemental Assessment - R&T 75.41
 Computation of Taxes - V2-R&T 2152, 2152.5
 Correction of Errors by - V2-R&T 4832
 Correction of Rolls by Appeals Board - R&T 1646.1
 Defined - R&T 22, 286 Rule 301
 Delivery Date of Machine Prepared Roll - V2-R&T 2601
 Delivery of Roll to, by Assessor - R&T 617, V2-R&T 2909.1
 Delivery of Secured Roll to Tax Collector - V2-R&T 2601, 2603
 Disaster Relief Refunds, Interest not required if transferred to Auditor w/in 120 days - V2-R&T 5151
 Distribution of Timber Tax Fund Allocations - V1-Timber 38905.1
 Document/Record Fee Collection - R&T 162
 Entry of Local Roll Totals - R&T 1646
 Entry of Taxes - V2-R&T 2152
 Estimate of Total State Assessed Property from SBE - R&T 755
 Estimates of SBE Assessed Value To, by July 15 - R&T 755
 Extension of Official Acts by the Controller - R&T 155, 155.3
 Handling of Disputed Revenues - V2-Gov 2601, 2603
 Local Roll, Delivery to - R&T 617, V2-R&T 2909.1
 New Construction Increased Revenue Allocation - R&T 75.60-75.72
 Notice to Controller, Revenue Reimbursement(Improper Exempt) - R&T 536
 Notice to, of New Construction Supplemental Billing - R&T 75.30
 Penalty for Failure to Transmit Valuation Statement - R&T 1650
 Property Tax Levy Report - V2-R&T 2237.2-2237.4
 Property Tax Revenue Allocation - (*See also Revenue Allocation*)
 Publish List of Tax-Defaulted Property, 8 September - V2-R&T 3371
 Racehorse Revenue Allocation - R&T 5790
 Racehorse Taxation Responsibilities - Rule 1045
 Report to by Tax Collector every 12 months of Moneys Collected - V2-R&T 2616
 Report to Controller, Moneys Due State - V2-R&T 5100
 Roll Extension, Extension Official Acts by Controller - R&T 155.3, 155
 SBE Roll Transmitted to, by 31 July - R&T 756
 Secured Roll, Delivery to - R&T 617, V2-R&T 2909.1
 Settlement of Moneys Owed to State - V2-R&T 5100

(Auditor, cont.)

Taxes/Penalties/Etc May be Canceled, when - V2-R&T 4986
Transfer of Duties to Tax Collector - V2-R&T 4985.1
Transfer of Racehorse Taxes - R&T 5783
Transmission of SBE Roll to - R&T 756, 757
Transmission of Supplemental Assessment to - R&T 75.40
Unsecured Equalized Roll Corrections to Tax Coll. - R&T 1651
Unsecured Roll, Delivery to - R&T 617, V2-R&T 2909.1
Valuation Statement of Roll Corrections - R&T 1647-1650
Valuation Statement to Controller/SBE by August 15 - R&T 1647-49
Veterans' Exemption, Defined - R&T 286
Auditorium, Civic, \$ 50,000, Low Valued Possessory Interest Exemption - R&T 155.20
Audits,
 Additional Tax Rates - V2-R&T 2271
 Apple Computer, Inc. v. Assessment Appeals Board, Audit of Profession, Trade or Business - R&T 469 fn
 Billing Offsets - R&T 533
 Contract Audit Program, SBE - V2-Gov 15624
 Escape Assessment Per 469 Audit Opens Review of Economic Unit - R&T 1605(e)
 Escape Assessments, Entry on roll - R&T 533
 Farming - Rule 192
 Mandatory,
 General - R&T 469, Rule 192
 Do not Prevent Other Audits - Rule 192
 Written Findings re Data Altering Previous Assessment - R&T 469
 Offset Billing - R&T 533
 Procedure - R&T 469, Rule 191
 Purpose of - R&T 469, Rule 191
 Required once Every Four Years - R&T 469
 Scope of - R&T 469, Rule 193
 Tax Collector's Redemption Records - V2-R&T 4108.5
 Veterans' Exemptions - See Veterans' Exemption, Audits
 Veterans' Exemption Claims, of, by Auditor - R&T 280-286
 Where Business Property is \$400,000 or more - R&T 469, 470
 Written Findings re Data Altering Previous Assessment - R&T 469
Augmentation Fund, Educational Revenue (ERAF) - CC XIII B-6
August, 3rd Monday In, Copies of Roll to Districts, 1st Class County- R&T 647
August 1,
 Final Filing Date for Late File 80% reduction eligibility, Documented Vessel Affidavit - R&T 275.5
 Last Day to File, Documented Vessel under R&T 227 - R&T 275.5
 Last Day to File Historical Aircraft Claim for 80% Exemption - R&T 276.5
 Notice of Documented Vessel Assessment - R&T 275.5
 Notice of Railroad Car Value Mailed by - V1-RRCar 11336
 SBE Adopts Railroad Car Assessment Roll - V1-RRCar 11336
 To August 21, Railroad Car Roll Open 4 Inspection - V1-RRCar 11337
August 5, Account to Auditor for Money Collected - V2-R&T 2616
August 10, Tax Collector Collection Report to Auditor - V2-R&T 2628, 2856
August 11, 2004, Homeowners' Exemption on Dwellings Damaged or Destroyed by Wildfire in Shasta Co. – R&T 218(g)
August 15, Valuation Statement Due to Controller/SBE - R&T 1647-1649
August 21, Last Day to Inspect Railroad Car Roll - V1-RRCar 11337
August 25, Tax Collector Statement of Transactions to Auditor - V2-R&T 2616
August 31,
 HCD Reports New Mobilehome Owners to Assessors - R&T 5841
 Last Day to File, Property Tax Assistance from State - R&T 20563
 SBE Prescribed Prop Statement Transmitted to Assessor - R&T 452
 Unsecured Tax on Roll as of 31 July is Delinquent - V2-R&T 2922
August, 2004, Homeowners' Exemption on Dwellings Damaged or Destroyed by Wildfire in Shasta Co. – R&T 218(g)
August, Third Monday In, Copies of Roll to Districts, 1st Class County- R&T 647
Auxiliary Services, Organization Performing, Rummage Sale Storage Area - R&T 214.14(d)
Available for Use, Defined - Rule 463.5(c)(4)
Average Annual Property Tax - V2-Gov 27423
Average Annual Timber Tax Revenue - V2-Gov 27423
Aviation,
 Aerospace Organizations, and, Exemption - R&T 213.6
 Assessment Allocation Formula - R&T 5366
Award or Purchase Price, Property Acquired by Govt - Rule 462.5

B

B&C - Bank and Corporation Tax Laws, Blue Tab Section of Volume 1
B&P - Business and Profession Code, Gold Tab Section of Volume 2
Bailee, Assessment to - R&T 612
Balance of Redemption Amount - V2-R&T 4216
Ballot Proposition, Additional Tax Rates - V2-R&T 2280.01
Bankruptcy, Instruments Exempt from Doc. Transfer Tax - V1-DTTA 11923
Bank Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1
Bank Site, Wetlands, As Public Entity, Payment of In Lieu Fees - [F&G 1775 et seq., of Sec 2]
Banks, and Corporation Tax - 5th Blue Tab, Volume 1 - V1-B&C 23154-26453.5
Banks, and Financial Corps,
 In Lieu Tax - CAC XIII-27, V1-B&C 23154
 In Lieu Tax not Applied, when - V1-B&C 23154
 Leased Property Owned by , Reporting Requirement - R&T 235, 441(f)
 Method of Tax - CAC XIII-27, V1-B&C 23181-3
 Property Statement, Leased Property - R&T 235, 441(f)
Banks, Public Moneys, Deposit by Legislature - CAC XIII -11
Banks, Tax Rate of - V1-B&C 23181
Base Year Factoring - See Annual Inflation Factor
Base Year Transfer,
 2nd Claim Age 55 Followed by Disability - R&T 69.5(b)(7)
 2nd use of exclusion for Disabled Persons - R&T 69.5(b)(7)
 Age 55 or Severely Disabled, Inter- and Intra-County (Prop 90) - R&T 69.5
 Claimant, Defined - R&T 69.3
 Commercial Use, Land of Reasonable Size - R&T 69.5(g)(3)&(4)
 Commercial v. Residential Use - R&T 69.5(g)(3)&(4)
 Contaminated Property, Transfer of - R7T 69.4
 Cutoff Date Extended Indefinitely - R&T 69.5
 Disabled or Age 55, Inter- and Intra-County (Prop 90) - R&T 69.5
 Disabled Persons, 2nd use of exclusion - R&T 69.5(b)(7)
 Disaster Declared by Governor - CAC XIII A-2(e), (f), R&T 69, 69.3
 Disaster, Replacement within 2 Years - R&T 69, 69.3
 Disaster, Replace within 3 Years, Board of Supervisors Resolution - CAC XIII A (2)(e), R&T 69, 69.3, ACA 41
 Eminent Domain Property - R&T 68, Rule 462.5
 Environmentally Contaminated Property, transfer of - R7T 69.4
 Full Cash Value of Replacement Property, Defined - R&T 69.3
 Grandparent to Grandchild - ACA 17
 Grapevines Destroyed by Pierce's Disease, Replacement of - R&T 53
 Incidental Nonresidential Use - R&T 69.5(g)(3),(4)
 Inter-County,
 Age 55 & Disabled (Prop 90) - R&T 69.5
 Disaster Relief - R&T 69.3
 Contaminated Property - R&T 69.4
 Inter-County (Prop 90), Sunset extended indefinitely - R&T 69.5
 Intra-County, Age 55 & Disabled (Prop 60) - R&T 69
 Land, of Reasonable size, Defined - R&T 69.5(g)(3)&(4)
 More than one, Disability following Age 55 Transfer - R&T 69.5(b)(7)
 Nonresidential Use, Area of Reasonable Size - R&T 69.5(g)(3),(4)
 Original Dwelling as Replacement Dwelling - R&T 69.5
 Principal Residences - R&T 63.1(a)(2), 69.5(a), LTA 00/005
 Property Taken by Govt Entity - R&T 68, Rule 462.5
 Replacement Dwelling, Age 55 or over - R&T 69.5
 Replacement of Contaminated Property - R&T 69.4, LTA 00/012
 Rescission of Claim - R&T 69.5(i)
 Severely Disabled Person - R&T 69.5
 Sunset Date of R&T 69.5 Extended Indefinitely - R&T 69.5
Base Year Value,
 Adjustments - R&T 51, LTA 99/53
 Contaminated Property, Transfer of - R&T 69.4
 Corrections - R&T 51.5, LTA 91/53
 Damaged/Destroyed Property - R&T 51
 Declines in Value (Prop 8), Annual Review - R&T 51(a)(2) &(e)
 Defined - R&T 50-53, 71, 110.1, Rule 4, 460, 460.1
 Errors & Omissions, Statute of Limitations on Corrections - R&T 51.5(b), (e)
 Factored - R&T 51, LTA 99/53

(Base Year Value, cont.)

Factored, Annual Prop 8 Notice to include - R&T 619
Factual Errors - R&T 51.5, LTA 91/53
Fruit/Nut/Vegetable Trees & Vines - R&T 53
Golf Courses - CAC XIII-10, R&T 52
Inflation Factor Adjustment - R&T 75.15, LTA 99/53
Inter-County Transfer - R&T 69.5
Intra-County Pipeline Segments and Components - R&T 401.13
Judgment Errors - R&T 51.5, LTA 91/53
Low, Exemption of - CAC XIII-7, R&T 155.20
Manufactured Home - R&T 5802, 5812, 5825
Mobilehome - R&T 5802, 5812, 5825
New Construction - R&T 71
Not Created by Appeals Board if Market Value Less than Taxable - Rule 305.5
Notice of Determination - R&T 75.31
Notice of, Due to New Construction - R&T 75.31
Notice of, Due to Change in Ownership - R&T 75.31
Manufactured Home, of, Defined - R&T 5802, 5825(c)
Mobilehome, of, Defined - R&T 5802, 5825(c)
Omissions & Errors, Statute of Limitations on Corrections - R&T 51.5(b),(e)
Original Property, of - R&T 69.5(g)(2), Rule 462.5(d)
Presumption of, at Appeals - Rule 305.5
Property Transferred after 1975 Lien Date - R&T 50
Reduction in Value - CAC XIII-2, R&T 51(a)(2) &(e), LTA 86/36
Refund Due to Reduction in - V2-R&T 5096.8
Replacement Property - R&T 68
Replacement of Contaminated Property, - R&T 69.4, LTA 00/012
Restricted Property - R&T 52
Statute of Limitations on corrections in - R&T 51.5(b),(e)
Timberland - R&T 52
Valuation Defined - R&T 75.8
Base Year, Assessment Roll, Community Redevelopment - V2-H&S 33328
Basic Operational Program, Computer, Defined - R&T 995.2
Basis of Annual Tax - CAC XIII-28
Beneficial Use - R&T 60
Beneficiary,
 Death of, Trustee to File CIO Statement within 150 Days - R&T 480
 Defined - R&T 66
 Trust, Change in Ownership, CIOs Filing w/in 150 Days of Death- R&T 480
Benefit Assessment,
 2/3rds Vote Required for. & Special Taxes - Prop 218
 County Service Area Vector Control - V2-STATS 1985, CH. 551
Best Use, Highest and - R&T 110 Footnote, *L.A. Co. v. McDonnell Douglas*
Beverages, Soft Drink Returnable Containers - R&T 996
Bids,
 Competitive, Two Required for Appraisal Contract - R&T 674
 Minimum, Tax-Defaulted Property, Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
 Sealed, Tax-Defaulted Property - V2-R&T 3692
Bill of Rights, Taxpayers' (Morgan, '93) - R&T 5900-5911
Bilingual Notice, English & Spanish, Homeowners' Exemption - R&T 255.8
Billing Notice, Change in Ownership Supplemental Assessment - R&T 75.30
Bills (*See also Payment, of Taxes; Tax Bills*)
 Addenda, PERS Property - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen Opinion 90-908
 Consolidated Tax Statement, per Written Request prior to Sep 1 - V2-R&T 2611.7
 Consolidated Tax Statement, Cost Recovery - V2-R&T 2611.7
 County Tax, Mailed on or before 1 November - V2-R&T 2610.5
 Delinquent Installment Penalties - V2-R&T 2617, 2618, 2704, 2705
 Delinquent Tax - V2-R&T 2612, 2612.5
 Deferral, Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
 Escape Assessment, 4 Year Installment Payment Plan/Interest Charge - V2-R&T 4837.5
 For Taxes, Tax-Defaulted Property - V2-R&T 2612, 2612.5
 Mailed to Incorrect Address - V2-R&T 2610.5
 Of Lading, Intrastate Water Carrier, Contents - R&T 1021
 Of Lading, Intrastate Water Carriers - R&T 1020, 1021
 Of Sale & Deed, Timber Yield Tax - V1-Timber 38553
 Of Sale, Sale of Property for Unsecured Roll Tax - V2-R&T 2960

(Bills, cont.)

Offset Personal Property - R&T 533
Payment over 4 Years if Escape Assessment Tax Bill over \$500 - V2-R&T 4837.5
Supplemental Assessment, Content & Mailing - R&T 75.51
State Mandated Costs, Reimbursement Determination - V2-R&T 2241, 2244
Tax,
 Assistance/Postponement Notices, Senior Citizen - V2-R&T 2615.6
 Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
 Cancellation, \$50 or Less - R&T 75.55, 155.20
 Cancellation, where Collection Cost Excessive - V2-R&T 4986.8
 Cash Difference Fund - V2-R&T 2611.5
 Consolidated Tax Statement, per Written Request prior to Sep 1 - V2-R&T 2611.7
 Consolidated Tax Statement, Cost Recovery - V2-R&T 2611.7
 Content of Bill - R&T 75.51, V2-R&T 2611, 2611.6
 Defaulted Property, Collection of - V2-R&T 2612, 2612.5
 Delinquent Installment Penalty - V2-R&T 2617, 2618, 2704, 2705
 Escape, Pro-ration of - R&T 531.2(b)
 Escape Assessment, Payment over 4 Years if Tax Bill over \$500 - V2-R&T 4837.5
 Escape Assessments, 4 Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5
 Information Included on - R&T 75.51, V2-R&T 2611, 2611.6
 Informational Copy - V2-R&T 2610.6
 Installment Deferral, Secured Roll, Calamities - R&T 194-195.1
 Mailed on or before 1 November - V2-R&T 2610.5
 Mailed to Incorrect Address - V2-R&T 2610.5
 Mailing of - V2-R&T 2610.5
 Payment over 4 Years if Escape Assessment Tax Bill over \$500 - V2-R&T 4837.5
 Pro-ration of Escaped Assessments - R&T 531.2(b)
 Reductions in Base Yr. Value Resulting in Refund - V2-R&T 5069.8
 Supplemental, Content & Mailing of - R&T 75.51
Unsecured Roll,
 Mailing no later than 30 days prior to Delinquency - V2-R&T 2910.1
 Payment of - See also Unsecured Roll Payment
 Pro Rata Payment - V2-R&T 2927.7
Bingo Games,
 No Affect on Veterans' Organization Exemption - R&T 215.2
 Veterans' Organization Property used for - R&T 215.2
Birds, Migratory,
 Federal Property used for Protection - R&T 254.2
 Public Shooting Grounds on Federal Land - R&T 254.2
BIX - Builders' Inventory Exclusion (R&T 75.12 New Construction Exclusion)
Blackwell Homes v. Santa Clara County, Full Cash Value and BYV - CAC XIII-A-2
Blanks, Books, & Map forms, Prescribed by SBE - V2-Gov 15617
Blind in Both Eyes, Defined - VEH 10788 (Mobilehome)
Blind Vending Stand Operators, Stock in Trade Exemption - R&T 216
Blind Vendors, Stock in Trade \$1500 Exemption - R&T 216
Blood Tests, Exempt from Taxation - R&T 33
Blood, Exempt from Taxation - R&T 33
Board (*See also Appeals; Appeals Board; SBE; Specific Board Being Sought*)
 Defined - R&T 20, Rule 301, V2-R&T 2208.7, Gov 51104, 51201
 Timber Advisory, Damaged Timber, SBE to Consult - Timber 38204
 Transit Development - R&T 201.1
Board Foot Log Rule, Defined - Rule 1022
Board of Equalization - See Appeals; Appeals Board; County Board; SBE
Board of Supervisors (*See also County Board; Supervisors*)
 \$50,000 Low Value Ordinance, Cultural/Convention Centers - R&T 155.20
 Administrative Law Judge Contracts, Appeal Hearings - R&T 1636
 Adoption of Tax Rates - V2-Gov 29102
 Appeal Filing Date Extension Resolutions - R&T 1603(d)
 Appeal Hearing Officer Contract with Off of Admin Hearings - R&T 1636
 Approval of Sale, Tax-Defaulted Property - V2 R&T 4839.2
 Approval of Tax Sales - V2-R&T 3694, 3699
 Approval of Reductions, Roll Correction - V2 R&T 4835
 As Appeals Board Members - R&T 1622.2
 Assessor's equip, books, furniture, office & etc., to provide - R&T 1251-1256
 Assessors' Map Funding Through General Fund - R&T 1256
 Authority/Duties to Levy Tax - V2-Gov 29102

(Board of Supervisors, cont.)

Cancellation of Tax - V2-R&T 2610.5
Chairman as Member of Appraisal Commission - R&T 1716
Clerk to Transmit Hearing Officer Report - R&T 1640, 1640.1
Disaster Relief Resolution, Inter-County Base Year Value Transfer - R&T 69.3
Disaster Relief Resolution, Intra-County Base Year Value Transfer - R&T 69.5
Documentary Transfer Tax Imposition - V1-DTTA 11911
Duties in Relation to Assessor - R&T 1251
Exemption of Low Valued Property - CAC XIII-7, 155.20
Fixing of County/District Tax Rates - V2-R&T 2151
Hearing Officer Contract with Off of Admin Hearings - R&T 1636
Inter-County Base Year Value Transfer, Disaster Relief Resolution- R&T 69.3
Intra-County Base Year Value Transfer, Disaster Relief Resolution- R&T 69.5
Levying Taxes - V2-R&T 2151
Local Transportation Fund Deposits - V2-R&T 2230
Low Base Year Value, Power to Exempt - CAC XIII-7, R&T 155.20
Low Value Exemption, Escape Assessment - R&T 531.9
Low Value Ordinance Resolution, \$50,000 Fairground PIs - R&T 155.20
Low Valued Property Exemption Resolutions - R&T 155.20
Map Funding Through General Fund - R&T 1256
Minimum Assessments, Power to Set - CAC XIII-7, R&T 155.20
Must Supervise County Officer/Employees - V2-Gov 25303
Ordered First Installment Tax Variation - V2-R&T 2700-01
Penalties, pending Appeal, Relief by Board Resolution - R&T 4833.1, 4985.3
Provision of Assessor's Furniture & Equip - R&T 1251-6
Reductions, Roll Corrections, Approval of - V2 R&T 4835
Require County Agencies to Provide Assessor with Copy of Maps - R&T 72
Relief of Penalties, Pending Appeal, by Board Resolution - R&T 4833.1, 4985.3
Resolution,
 3 Year Replacement, Disaster Relief - CAC XIII-A (2)(e), ACA 41
 Appeal Filing Date Extension - R&T 1603(d)
 Authorizing Credit Card Payment of Tax/Fees - V2-R&T 2511.1
 Grapevines Affected by Phylloxera - R&T 53
 Grapevines Destroyed by Pierce's Disease - R&T 53
 Inter-County Base Year Value Transfer, Disaster Relief - R&T 69.3
 Intra-County Base Year Value Transfer, Disaster Relief - R&T 69.5
 Low Value Exemption, Escape Assessment - R&T 531.9
 Low Value Ordinance, \$50,000 Fairground PIs - R&T 155.20
 Low Valued Property - R&T 155.20
 Pre-Payment of Prop Tax, Lot Line Adj. - V2-R&T 2823, Gov 66412
Roll Correction Reductions, Approval by - V2-R&T 4835
Tax-Defaulted Property, Approval of Sale - V2-R&T 4839.2
Tax-Default Property Sold to Non-Profit Organization - V2-R&T 3795.5
Tax Rate Adoption and Levying - V2-Gov 29102
To provide equip, books, furniture, office & etc. for Assessor - R&T 1251-1256
Board Prescribed Forms - R&T 441, 441.5, 452, 469, Rule 171
Board Roll, Defined - R&T 109
Board, Veterans Welfare, Possessory Interest in Real Estate - R&T 213.5
Boats (*See also Vessel*),
 7 or more Persons for Hire - R&T 227
 15% or less of Operating Time for Dive, Tour or Whale Watching - R&T 227 (c)
 Annexed as Improvement - *See Specialty Restaurants v. L.A. County*
 Commercial Sports Fishing, Occasional Use, 15% - R&T 227
 Dive, Tour or Whale Watching Purposes, used for, 15% - R&T 227
 DMV Renewal Withheld, Unsecured Tax Delinquent - V2-3205, VEH 9880
 Documented Vessel, Affidavit Filing Date Shift to Feb 15 - R&T 275.5
 Documented Vessel, Affidavit Late Filing Deadline for 80% reduction, Aug 1 - R&T 275.5
 Less than \$400 Value - R&T 228
 Registration and Transfer - V2-VEH. 9896
Bodies, Dead,
 Anatomical Gifts, Exemption - R&T 33
 Medical use Exempt - R&T 33
Bond Issues, Local Government, Exempt from Income Tax - CAC XIII-26
Bond, of Assessor, Liability - R&T 1361-1367; V2-Gov 1450 - 1462

Bonded Indebtedness (*See also Bonds*),
 Local Government - CAC XIII-B-7
 Welfare Exemption - R&T 214 (95 clarification)

Bondholder, Foreclosure on Behalf of - Streets & Highways 8830 (Not in Guide)

Bonding Limits, Local Government, set by Legislature - CAC XIII-20

Bonds,
 1915, not a Tax, Redemption of Tax Defaulted Prop - V2-R&T 4186, 4218
 Assessor's Liability - R&T 1361, 1366; V2-Gov 1450 - 1462
 Annual Report to Assessor, Contents of - R&T 163
 Bond Issues, Local Govt, Exempt from Inc Tax - CAC XIII-26
 Bonded Indebtedness, Local Govt - CAC XIII-7, R&T 197, 163
 Exemption from Taxation - CAC XIII-3, R&T 208, 212
 Improvement, Reflected in Sales Price – R&T 110, LTA 99/12
 Indebtedness - R&T 163
 Indebtedness, Local Government - CAC XIII-B-7
 Interest Income Taxation - CAC XIII-26
 Local Government,
 Bonding Limit - CAC XIII-20
 Income Tax Exemption - CAC XIII-26
 Indebtedness - CAC XIII-7, 163
 Limits set by Legislature - CAC XIII-20
 Part of Sales Price/Value - Rule 4, AH 501 Pg. 70(8-82), LTA 89/68
 Principal Balance of, Annual Report to Assessor - R&T 163
 Report to Assessor, Annual, Contents of - R&T 163
 State & Local Obligations - CAC XIII-B-7
 Welfare Exemption Extends to Include - R&T 214 (95 clarification)

Book and Page to be on Recorded Documents - V2-Gov 27321

Books,
 Blanks, & Map forms, Prescribed by SBE - V2-Gov 15617
 Board of Supervisors or SBE to provide for Assessor - R&T 1251-1256
 Papers, Etc, of Owners, Examination, SBE Assessed Prop - V2-Gov 15618

Bookstores,
 College - R&T 203.1
 Student, Personal Property Exempt - R&T 203.1
 University of California, Exempt - R&T 202.2

Border Zone Property, Hazardous Waste - V2-H&S 25229

Boundary,
 Changes,
 Community Redevelopment - V2-H&S 33328
 Redevelopment District, Filing Deadline - V2-H&S 33674
 Revenue District, SBE Fees for - V2-Gov 54902.5
 School Districts - V2-Gov 54903.1
 State, Legislature. to Determine Taxation - CAC XIII-23
 Tax Rate Areas, Filing Deadline - Gov 54902
 City, Creation/Change - V2-Gov 54900-54903
 Creation/Change, Districts - V2-Gov 54900-54903
 Statement, Community Redevelopment Agency - V2-H&S 33327
 Tax Rate Areas, Map & Boundary Changes, Filing Deadline - Gov 54902

Breaches of Contract, LCA - V2-Gov 51250

Breeding Purposes, Horses used for - Rule 1046

Bridges,
 Canals, and - CAC XIII-19
 Toll, Assessment - R&T 985

Broodmares, Racehorse Taxation - R&T 5711-5714

Budgets, Consolidation of County Offices - V2-Gov 24305

Building Department, Seismic Retrofit Certification & Value Report - R&T 74.5(c), LTA 99/60

Building Inspector, Seismic Retrofit Certification & Value Report - R&T 74.5(c)

Builders' Inventory Exclusion - R&T 75.12

Building Permits,
 Assessor's Copy - R&T 72
 Assessor's Copy of Floor plan - R&T 72
 Failure to File, Burden of Proof upon Appeal - R&T 167
 Manufactured Home Installation - V2-H&S 18613.2
 Open Space Land Easements - V2-Gov 51086
 Transmittal to Assessor - R&T 72

Building Plans,
 Approved, Assessor's Copy of Floor plans - R&T 72
 Scale Copy of Floor plan for Assessor - R&T 72

Buildings,
 Accessory, Mobilehome - V2-H&S 18008.5
 Demolition for Exemption Purposes - R&T 214.2
 Higher Education Purposes, used for - CAC XIII-3, XIII-5
 Post Secondary Education, Exempt, used for - CAC XIII-3, 5
 Under Construction, Church Exemption - CAC XIII-5
 Under Construction, Exempt Property - CAC XIII-5

Bulk Sales, Notices, Business Property Statement - V2-CC 6105

Bunker v. Orange County,
 Class action for R&T 1604(c) - CAC XIII-32fn; V2-R&T 4807 fn
 Determination After Two Years - R&T 1604 fn

Burden of Proof,
 Administrative Hearing - R&T 167
 Appeals - R&T 167, 1610.8(And Footnotes), Rule 321
 Appeals Hearing, Court Cases - R&T 1610.8 Footnotes
 Escape Assessment Appeals - R&T 167

On,
 Assessor, for Owner-Occupied Residence - R&T 167
 Party Seeking to Overcome Presumption - Rule 2
 Petitioner - 1610.8 & Footnotes (c) Evidence
 Rebuttable Presumption in Favor of Owner, SFRs - R&T 167
 SBE Reassessment Hearing - Rule 914

Bureau for Private Post-secondary and Vocational Education – R&T 203

Business,
 Primary Place of, Single Assessment of Leased Personal Property - R&T 623
 Unrelated, Taxable Income, Welfare Exemption - R&T 214.05

Business and Professions Code - B&P CODE

Business Day, Close of,
 Delinquent Penalty - V2-R&T 2617-19, 2704-2705.5, 2821, 2922, 2922.5
 Filing of Documents by Mail & following Holidays - R&T 166, 724

Business Inventories,
 Defined - R&T 129, Rule 133
 Exempt - R&T 219, 531.5, Rule 133
 Exemption from Taxation - R&T 219, 531.5, Rule 133
 Illegal Goods Exclusion - R&T 129
 Mobilehomes returned to dealer - R&T 5815
 Manufactured homes returned to dealer - R&T 5815
 Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567

Business Moneys, Kept on Hand, Exempt from Tax - R&T 212

Business Personal Property (*See also Personal Property*),
 \$400,000 Full Value, Audits - R&T 469, 470
 Audit Required, \$400,000 Full Value - R&T 469, 470
 Escape Per 469 Audit Opens Review of Economic Unit- R&T 1605(e)
 Hand Tool Exemption - R&T 241
 Mailing bill no later than 30 days prior to Delinquent - V2-R&T 2910.1
 Mandatory Audits - R&T 469, 470
 Mandatory Audit, Written Findings, Data Altering Previous Assessment - 469
 Placement on Secured Roll - R&T 109
 Secured Roll, Unsecured Lien if Real Prop Sold - V2 R&T 2189

Business Personal Property Statement - See Property Statement & Annual Property Statement

Business Property Statement - See Property Statement & Annual Property Statement

Business Records,
 Assessment of - R&T 997
 Availability to Assessor - R&T 470
 Defined - R&T 997
 Information, Penalty for Failure to Furnish - R&T 501

Business Tax, License Charge - CAC XIII-19 fn

Business Termination,
 Certificate of Payment - RRCar 11523
 Failure to Withhold Tax from Purchase - RRCar 11522
 Notice of Successor Liability - RRCar 11524
 Notice of, Timber Tax - V1-Timber 38561-Withholding Tax from Purchase Price - RRCar 11521

Business Termination Notice, Timber Tax - V1-Timber 38561-38565

C

Cable Television,

- Annual Rent - R&T 107.7
- Economic Rent - R&T 107.7
- Franchise - R&T 107.7, Gov 53066
- Franchise Fee - R&T 107.7, Gov 53066, *Emil Shubat v. Sutter County*, LTA 93/75
- Franchise Fee as Economic Rent - R&T 107.7
- Franchise Fee Expense, CIOs to Include - R&T 107.7(e)
- Intangible Rights, Examples of - R&T 107.7(d), *Emil Shubat v. Sutter County*, LTA 93/75
- License - R&T 107.7, *Emil Shubat v. Sutter County*, LTA 93/75
- Possessory Interest - R&T 107.7, *Emil Shubat v. Sutter County*, LTA 93/75
- Preferred Method of Assessment - R&T 107.7
- Property Statement - R&T 107.7

CAC - California Constitution, Front of Volume 1

Cal State University, Exemption,

- General Provisions - CAC XIII-3, R&T 202
- Late Claims - R&T 270
- Personal Property - R&T 202.5

Calamity (*See also Disaster Relief & Emergencies*),

- 1995 Storms/Floods - R&T 196.91-196.93, 17207, 24374.5
- Acquisition of Replacement Property within 3 Years - R&T 69
- As Declared by Governor - CAC XIII-2(e), (f)
- Assessment or Reassessment - CAC XIII-15, R&T 170, 181-191
- Assessor may enroll as Supplemental assessment - R&T 170(i)
- Base Year Transfer within 2 Years - R&T 69, 69.3
- Base Year Transfer within 3 Years, Board of Supervisors Resolution - CAC XIII-2(e), ACA 41, R&T 69, 69.3
- Base Year Value of Damaged/Destroyed Property - R&T 51(b)
- Bill Installment Deferral, Secured Roll - R&T 194-195.1
- Calamity or Misfortune Without Fault of Owner - R&T 170(a)
- Certification, Allocation, Remittance, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
- Certification of Reduction, Jan '93 Storms - R&T 196.61-.63
- Earthquake & Fire - R&T 197-198.1
- General - R&T 69, 51(b)
- Inter-County Transfer, Base Year Value, by Resolution - R&T 69.3
- Los Angeles County Civil Unrest, Delinquent Tax - R&T 171
- Mobilehome,
 - General - R&T 172, 172.1
 - Property Tax - R&T 172, 172.1
 - VEH License Fee - R&T 172, 172.1
- Napa Co. 9/30/00 Earthquake, Reduction in Taxes - R&T 195.86
- Northridge Earthquake - R&T 69
- Reductions effective for entire month in which Calamity Occurs - R&T 170(e)(2)
- Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
- Replacement Property - R&T 69
- Supplemental Assessment - R&T 170(i)
- Supplemental Enrollment of Reductions - R&T 170(i)
- Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
- Without Fault of Owner - R&T 170(a)

Calculation, of Tax Rates - V2-Gov 29103, 29104

Calendar - Red Tab Section of Volume 1

Calendar Year, Current - R&T 5706

California Academy of Sciences, Exempt - CAC XIII-4, R&T 203.5

California Constitution,

- Article XI, XIII, XIII-4 - Brown Tab, Front of Volume 1
- Implementation of Article XIII-4 - 1st Yellow Tab, Volume 1

California Consumer Price Index,

- Annual Inflation Factor Computation - R&T 51(a)(1)(B), LTA 99/53
- Annual Inflation Factor Computation Measurement Period Modification to Oct - R&T 51(a)(1)(B), LTA 99/53

California Council for Private Post-secondary and Vocational Education - R&T 203

California Department of Aeronautics, Aircraft Data for - R&T 5366

California Department of Transportation, Aeronautics Div. - R&T 5366

California Forest Products Commission, Request for SBE Record Access - Food & Agricultural Code 77624

California Highway Patrol, Vehicle License Fee Support - V1-VEH 11004.5

California Land Conservation Act of 1965 - V2-Gov 51200

California Pollution Control Financing Agency,
 Exemptions - V2-H&S 44556
 Possessory Interests - R&T 201.5
 California School of Mechanical Arts, Exempt - CAC XIII-4, R&T 203.5
 California State University - See Cal State University
 California Tax Credit Allocation Committee, Low-income housing - R&T 402.95
 California Timberland Productivity Act of 1982 - V2-Gov 51100
 Calistoga Joint Unified School District - V2-STATS 1978, CH. 296
 Campaigns & Wars, Listing for Veteran's Eligibility - R&T 205
 Canals & Bridges - CAC XIII-19
 Cancellation,
 Agricultural Preserves,
 Fee - V2-Gov 51283.5
 Reports to Conservation Dept - V2-Gov 51207,
 Assessments, of - V2-R&T 4988, 4990
 Assessments on Public Land, of - V2-R&T 5026-29, 5061-64
 City Taxes, of, Etc - V2-R&T 4986.2
 Commercial Coach Registration, of - V2-H&S 18551
 Corrections & Refunds, General - V2-R&T 4801-5170
 Delinquent Penalties, of - V2-R&T 4985.2
 Delinquent Taxes, of - V2-R&T 4985.2
 General - 7th Yellow Tab Section of Volume 2
 Historical Property Contract, of - V2-Gov 50284-50286
 Lien, of - V2-R&T 4840
 Mobilehome Registration, of - V2-H&S 18551
 Of Tax,
 Exempt Property, on - V2-R&T 5081-5091
 Exemption Claim not Filed Properly, - V2-4987, 5081-91
 Foreign Diplomatic Property - V2-STATS 1980, Ch. 937
 Mistakenly on Secured Roll - V2-R&T 4840
 Penalties, and, Reasons for - V2-R&T 4986
 Penalties, Etc, Notice to Last Assessee - V2-4946-47
 Property Acquired by Public Agency - V2-R&T 4986
 Property Deeded to Veterans' Welfare Board - V2-R&T 4986.4
 Property Did not Exist on Lien Date - V2-R&T 4986
 Property Distributed to State Without Heirs - V2-R&T 4986.5
 State Assessed Property - V2-R&T 5011-5014
 When Collection Cannot be Enforced - V2-R&T 4946
 Where Collection Cost Excessive - R&T 75.55, V2-R&T 4986.8
 Open Space Contract, Fees - V2-R&T 51287
 Partial, for Late Homeowners' Exemption Claim - R&T 275
 Payment Credited to Wrong Property - V2-R&T 4911-4916
 Penalties, of - V2-R&T 2610.5
 Penalties Due to Auditor's Errors, of - V2-R&T 4985
 Penalties, Etc, Due to Assessor's Errors, of - V2-R&T 4985
 Penalty for Failure to File CLOS Statement - R&T 482
 Quiet Title Suits against Tax Lien - V2-R&T 4990.3
 Redemption Certificate Notice to Controller - V2-R&T 4803
 Registration of Manufactured Home - V2-H&S 18551
 Supplemental Tax Bills, of,
 \$50 or Less - R&T 75.55, 155.20
 Exemption Claims, 85% - R&T 75.12
 Tax Bills,
 \$50 or Less - R&T 75.55, 155.20
 Where Collection Cost Excessive, of, - R&T 75.55, V2-R&T 4986.8
 Tax Lien, of, 16th or 36th Section - V2-R&T 5071-5073
 Taxes & Penalties Due to Bond Foreclosures - V2-R&T 4986.3
 Voucher, Payment of Tax on Wrong Property - V2-R&T 4912
 Yellow Tab Section of Volume 2
 Car Count Averages, Railroad Car Tax - Rule 1003
 Cards, Registration, Mobilehome, Duplicates Kept by Park - V2-H&S 18607
 Cargo Containers, Exemption from Taxation - R&T 232, See also Vessels
 Cars - See Vehicle License Fees
 Cars, Railroad - See Railroad Car
 Case Law - Gray Tab Section, Back of Vol 1, Indexed by Both Parties
 Cash Difference Fund - V2-R&T 2611.5

Cash Equivalent,
 Adjustments Mandatory - Rule 4, *Main & Von Karman Assoc v. Orange Co.*
 Consideration Paid, of, Value Presumption - Rule 2
 Conversion to - Rule 4

Cash on Hand, Business, Exemption of - R&T 212

Cash Value
 General - Rule 2, Rule 460 See also Full Cash Value and Market Value
 Intangible Assets & Rights - R&T 110(d), 212 (c)

Cash, Petty, Business Money Kept on Hand - R&T 212

Cattle - See Animals & Livestock

CCPI,
 Annual Inflation Factor Computation Measurement Period Modification to Oct-Oct - R&T 51(a)(1)(B), LTA 99/53
 CA Consumer Price Index, Annual Inflation Factor computation - R&T 51(a)(1)(B), V2-2212, LTA 99/53

CDs, Compact Disc Electronic Storage Media, Operational Programs - R&T 995-995.2, Rule 152, LTA 99/39

Cellular Tower Radio Transmission Sites, Subdivision. Map Act Exemption - V2-R&T 2823, Gov 66412

Cemeteries, Special Assessment - CAC XIII-3

Cemetery Exemption,
 Affidavit Contents - R&T 256.5
 Annual Notice - R&T 256.6
 Filing of Affidavit - R&T 254
 General - Rule 132, R&T 204, 251-60, 270-71
 Late Claims - R&T 270
 Notice of Eligibility/Non Eligibility - R&T 256.6
 Pre-1900 - R&T 256.6
 Property Acquired after Lien Date - R&T 271
 Special Assessment, from - CAC XIII-3

Certificate (*See also Certification*),
 Advanced Appraiser, & 12 Hour Annual Training Requirement - R&T 670-671, Rule 283
 Appraisal, Assessor required to Possess - Gov Code 24002.5, R&T 670 & 673
 Appraisal, Required for Assessor - Gov Code 24002.5, R&T 670 & 673
 Of
 Attendance, Historical Aircraft - R&T 220.5
 Delinquency - V1-Timber Tax 38514
 Delinquency, Recording of - V2-R&T 2191.3
 Eligibility, Tax Postponement - V2-R&T 2505, 2514, 20602, 20639.6, 20640.6.
 Payment, Business Termination - RRCar 11523
 Redemption - V2-R&T 4105.2-4106, 4107
 Redemption, Tax-Defaulted Property - V2-R&T 4225
 Permanent Appraiser, 24 Hour Annual Training Requirement - R&T 670-671, Rule 283
 Physician/Surgeon, Disabled New Construction - R&T 74.3
 Recorded Lien, 10 Year Term - V2-R&T 2191.4
 Redemption, Notice to Controller of Changes - V2-R&T 4803
 RRCar Tax, as Prima Facie Evidence - V1- RRCar 11474
 SBE, re: Payment of Tax, Timber - V1-Timber 38561-63
 Tax, Sale of, Tax-Defaulted Prop - R&T 3776, 4501 et seq.
 Tax, Sale of, Tax-Defaulted Prop, Orange Co - R&T 3776, 4501 et seq.
 Tax Clearance, Mobilehome - R&T 5832
 Welfare Exemption Organizational Clearance - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7

Certificated Aircraft,
 Air Taxi - R&T 1154, Rule 202
 Assessment Allocation Formula - R&T 1154, Rule 202
 Assessment Representative Periods - R&T 1153
 Defined - R&T 1150, 5303
 Filing with Lead County - R&T 441(l)
 Operators, Possessory Interest - R&T 107.9
 Repair Exemption - LTA 02/002
 Situs of Aircraft Etc - R&T 1151, Rule 201
 Tax Credit - R&T 5096.3
 Tax Jurisdiction - R&T 1155
 Taxing Agency-Tax Right - R&T 1156
 Valuing - R&T 401.5

Certification,
 Advanced Appraisal Certificate - R&T 671
 Appraisal Certificate Required of Assessor - Gov Code 24002.5, R&T 670 & 673
 Appraiser,
 Generally - R&T 670, 673, Rule 281-283

(Certification)(Appraiser, cont.)

License Requirements, and - Business & Professional Code 11300-313.5
Permanent - R&T 670, Rule 283
Temporary - R&T 673, Rule 282
Uniform Standards of Professional Appraisal Practice (USPAP), and - see B&P 11319
Assessment Roll - R&T 616
Assessor Required to Possess Appraisal Certificate - Gov Code 24002.5, R&T 670 & 673
Disaster Relief, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
Double Assessment, by Assessor, of - V2-R&T 4990
Local Roll by Assessor, of - R&T 616
Moneys Owed State, of, by the Controller - V2-R&T 4651.4, 5100
Napa Co. 9/30/00 Earthquake - R&T 195.86
Office of Real Estate Appraisal & USPAP - V2-B&P 11319
ORE & Uniform Standards of Appraisal Practice - V2-B&P 11319
Permanent, of Appraisers - R&T 670, Rule 283
Rate, Timber Tax - V1-Timber 38203
Reduction, Disaster Relief for Jan '93 Storms, of - R&T 196.6-63
Reduction in Taxes, Napa Co. 9/30/00 Earthquake - R&T 195.86
SBE, 10 Largest Counties, Sampling Survey of Assessment Practices - R&T 75.60
SBE, without Sampling Survey - R&T 75.60
Seismic Retrofitting Improvements to Bldg Dept - R&T 74.5(c)
Temporary, of Appraisers - R&T 673, Rule 282
Timber Tax Rate, 31 Dec Last Day to Certify - Timber 38202-03
Timber Value by July 15, of, Auditor - Gov 27423
Under Penalty of Perjury, Claimants of Refund - V2-5069.8
Unsecured Roll, by Assessor - R&T 616
Vessel, DMV Withheld Renewal, Delinquent Tax - V2-3205, VEH 9880
Certified Copies/Copy,
Insurance Commissioner Applications, Separate Account Transfer - R&T 487
SBE Records/Files, of, Charge - V1-HPR 5003
Certified Mail, Notice by - R&T 36
Chairman, Defined - Rule 301
Change in Assessment, Application Procedure - Rule 305, 306
Change in Control,
General - See Change in Ownership
Legal Entity, Statement of - R&T 480.1-480.2
Change in Ownership,
Allocation of Administrative Costs - R&T 75.60-.66
As result of Delinquent Tax - Rule 462.140
Assessments, Statute of Limitation - R&T 75.11, 532
Assessment of Decedent's Estate - 982-982.1
Base Year Value Transfer - R&T 69.5
Base Year Transfer,
Disaster Declared by Gov - CAC XIII A-2
Cutoff Date, Extended Indefinitely - R&T 69.5
Grandparent/Grandchild - ACA 17 ratification Mar '96
Base Year Transfer Exclusion, Land of Reasonable Size, Defined - R&T 69.5(g)(3)&(4)
By reason of Death, CIOS Filing w/in 150 Days - R&T 480
By reason of Death, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Common Area of PUD & Condos - R&T 2188.5
Co-op Housing Stock Transfer - R&T 61
Corporation Stock Purchase/Transfer - R&T 64
Courts, CIOS Filing with, at Probate Inventory & Appraisement- R&T 480
Date of,
General- Rule 462.260
Inheritance - Rule 462.260(c)
Intestate Succession - Rule 462.220(b)
Irrevocable Trust, Inheritance - Rule 462.260(c)(1)
Leases - Rule 462.260(b)
Revocable Trust, Inheritance - Rule 462.260(c)(1)
Sales - Rule 462.260(a)
Deed Presumption all names on deed have ownership Interest- Rule 462.200(b)
Defined - CAC XIII A-2, 60-68, 5814, Rule 462.001, 462.5
Disabled Person, 2d Base Year Transfer allowed - R&T 69.5(b)(7)
Documentary Transfer Tax,
Death, by reason of - V1-DTTA 11930

(Change in Ownership)(Documentary Transfer Tax, cont.)

Gift, Inter Vivos, not Applicable - V1-DTTA 11930
Inter Vivos Gift - V1-DTTA 11930
Documents - R&T 255.7, 480(f)
Escape Assessments, Statute of Limitation - R&T 75.11, 532
Estate for Years - Rule 462.060(b)
Exclusions,
 Apartment Cooperatives - R&T 62(i)
 Commercial v. Residential Use - R&T 69.5(g)(3)&(4)
 Cooperative Housing - R&T 62(i)
 Cooperatively Owned Apartments - R&T 62(i)
 Domestic Partners, Registered – R&T 62(p)
 Employee Benefit Plans - R&T 66
 General Provisions - R&T 61-69.5 Rule 462.240 (462.020/040/160/180)
 Grandparent/Grandchild - See Grandparent/Grandchild, Prop 193, ACA 17, R&T63.1, LTA 98/23
 Grandparent/Grandchild Transfers - R&T 63., LTA 98/23
 Housing Cooperatives - R&T 62(i)
 Joint Tenancies - Rule 462.040(b)
 Land of Land of Reasonable Size, Defined - R&T 69.5(g)(3)&(4)
 Legal Entities - Rule 462.180(b), (d)
 Manufactured Home Park Conversions - R&T 62.1, 62.2, LTA 99/75, 02/010
 Mobilehome Park Conversions - R&T 62.1, 62.2, LTA 99/75, 02/010
 Option Grants to Renew or Extend, PI's - R&T 61
 Parent/Child Transfers - R&T 63.1, LTA 00/005, 03/018
 Parent/Child Transfers, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
 Partners, Registered Domestic – R&T 62(p)
 Partnerships - R&T 64
 Principal Residences - R&T 63.1(a)(2), 69.5(a)
 Registered Domestic Partners – R&T 62(p)
 Tenancies in Common - Rule 462.020(b)
 Trusts - Rule 462.160(b), (d)
Exempt Property Sold to Ineligible Transferee – R&T 75.23
Failure to File Statement - R&T 482-485
Failure to File Statement, Penalties - R&T 482, V2-R&T 2516
Fee to Inspect Transfer List - R&T 408.1
Fees/Forms – R&T 480.3-.4
Filing Periods for Notice to Assessor of - R&T 90, 480
Fixtures - R&T 75.15
Foreclosures - Rule 462.120
Form Fees - R&T 480.3
Forms and Fees - R&T 480.3
Fractional, Minimum Assessable Interest - R&T 65.1
General - CAC XIII A, R&T 60-68, Rule 462 et seq.
Gift, Inter Vivos, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Govt Entity reporting of Possessory Interest Usage - R&T 480.6
Grandparent/Grandchild Exclusion - See Grandparent/Grandchild
Grandparent/Grandchild Exclusion - Prop 193
Grandparent/Grandchild Transfers - R&T 63.1
Holding Agreements - Rule 462.200(c)
Incidental to An Offer for A, Defined - Rule 463.5(c)(8)
Increased Revenue Allocation - R&T 75.60-75.72
Inheritance - Rule 462.260(c)
Insurance Co RP, in Separate Accounts - R&T 480.7, 487 , INS 10506
Inter Vivos Gift, Documentary Transfer Tax not Applicable - V1-DTTA 11930
Inter-spousal Transfers - R&T 63, Rule 462.220
Intestate Succession, Date of - Rule 462.220(b)
Irrevocable Trust, Inheritance - Rule 462.260(c)(1)
Joint Tenancy Interest Transfers - R&T 61, 65, Rule 462.040
Joint Tenancy, exclusions -Rule 462.040(b)
Leaseback - Rule 462.200(d)
Leases - R&T 61(c), 62(g), Rule 462, 462.080, 462.100, 462.260(b) (*See also Possessory Interest*)
Leases, Date of CIO - Rule 462.260(b)
Legal Entities,
 Exclusions - Rule 462.180(b),(d)
 Franchise Tax Board Determination - R&T 64(e)
 General - Rule 462.180

(Change in Ownership) (Legal Entities, cont.)

- Partnerships - Rule 462.180(e)
- Transfer in Ownership Interest - Rule 462.180(c)
- Transfer of Property to - Rule 462.180
- LEOP, Franchise Tax Board - R&T 64(e)
- Life Estates - Rule 462.060(a)
- Life Estates & Estates for Years - Rule 462.060
- Limited Liability Companies, CIOS Filing Requirement - R&T 480(h)
- Manufactured Home - R&T 480, 5812, 5814
- Manufactured Home Park Conversions, 18 & 36 month Exclusions - R&T 62.2, LTA 99/75
- Manufactured Home Park Conversions, Held by Intermediate - R&T 62.2, LTA 99/75
- Manufactured Home Parks - R&T 62-62.2, V2-R&T 2188.10, LTA 99/75
- Mineral Right Extraction/Production Rights - R&T 61
- Minimum Fractional Interest - R&T 65.1
- Miscellaneous Arrangements - Rule 462.200
- Mobilehome - R&T 480, 5812, 5814
- Mobilehome Park Conversions, 18 & 36 month Exclusions - R&T 62.2, LTA 99/75
- Mobilehome Park Conversions, Held by Intermediate - R&T 62.2, LTA 99/75
- Mobilehome Parks - R&T 62-62.2, V2-R&T 2188.10, LTA 99/75
- New Base Year Value Notice - R&T 75.31
- Notice to Assessor within 45 or 150 Days - R&T 480
- Oil, Gas, Mineral Production/Extraction - R&T 61
- Parent/Child Transfers,
 - Exclusion - R&T 63.1, LTA 00/005. 03/018
 - Exclusion, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
 - General - See Parent/Child
- Partnerships - R&T 64, Rule 462.180(e)
- Partnership Exclusion - R&T 64
- Percentage Interests - R&T 65.1
- Personal Property on Secured Roll at Sale of Real Property - V2 R&T 2189
- Possessory Interests - R&T 61(b), Rule 462.080
- Possessory Interest, Grant of Option to Renew/Extend not a CIO - R&T 61
- Possessory Interest Usage, Govt Entity Reporting - R&T 480.6
- Preliminary - R&T 480-480.4
- Presumption all names on Deed have Ownership Interest - Rule 462.200(b)
- Probate Rep. CIO Filing Requirements - R&T 480, Probate Code Sec 8800
- Probate, CIOS Filing at Time of Inventory & Appraisal - R&T 480
- Prospective Relief if Filing Period has Expired, Parent/Child Transfer Exclusion - R&T 63 (e)(C)(2)
- Purchase Defined - R&T 67, 5814
- Real Property - R&T 480
- Recorder Required to Provide Copy - R&T 255.7, 480(f)
- Recorder to Provide Copy to Assessor - R&T 255.7, 480(f)
- Recorder to Provide Original CIOS or True Copy - R&T 480(f)
- Recording Date as Date of - Rule 462.260
- Registered Domestic Partners, CIO Exclusion - R&T 62(p)
- Replacement Property Exclusions - R&T 68
- Reporting Requirements - R&T 90, 480
- Revocable Trust, Inheritance - Rule 462.260(c)
- Sale, Date of CIO - Rule 462.260(a)
- Sale and Leaseback - Rule 462.200(d), *Pacific Southwest Realty v. LA*, (1991)
- Secured Personal Property at Sale of Real Property - V2 R&T 2189
- Security Transactions - Rule 462.200(a)
- Statement - See Change in Ownership Statement
- Statute of Limitations (*See also Statute of Limitations*),
 - Escapes - R&T 75.11, 532
 - Supplemental Assessments - R&T 75.11, 532
 - Tolled until CIOS/PCOR filed - R&T 75.11, 532
 - Unrecorded CIO - R&T 75.11, 532
- Step Transaction Doctrine as CIO - *Shuwa Invest. Corp. v. LA* (1991)
- Successors of Interests in Prop, 150 Day Filing Requirement - R&T 480
- Supplemental Assessment - R&T 75.11, 5812
- Supplemental Assessment System - R&T 75-75.80
- Supplemental Billing Notice - R&T 75.30
- Supplemental System - R&T 75-75.80
- Tax Delinquency - Rule 462.140
- Tenancies-In-Common - R&T 61, Rule 462.020

(Change in Ownership, cont.)

- Tenancies-In-Common, Exclusions - Rule 462.020(b)
- Transfers Between Parent & Child - R&T 63.1, LTA 00/005, 03/018
- Transfers, Date of CIO - Rule 462.260(a)
- Trusts,
 - Creation - Rule 462.160(a)
 - Exceptions - Rule 462.160(b), (d)
 - General - R&T 480, Rule 462.160
 - Irrevocable, Date of CIO - Rule 462.260(c)(1)
 - Revocable, Date of CIO - Rule 462.260(c)(2)
 - Termination - Rule 462.160(c)
- Trustee to File Notice of to Assessor within 150 Days - R&T 480
- Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
- Unrecorded, 45 Day Notice to Assessor - R&T 480(c)
- Unrecorded, Statute of Limitations - R&T 75.11, 532
- Vehicle, Terminates Exemption - V1-VEH 10756
- Wills, Date of CIO - Rule 462.260(c)
- Change in Ownership Statement,
 - Cable Television Interest CIOs, Content - R&T 107.7(e)
 - Change in Control, Entity - R&T 480.2
 - Change in Control, Legal Entity - R&T 480.1
 - Corp/Partnership Control Change - R&T 480.1-2
 - Court, Filing with, Probate Inventory/Appraisal - R&T 480
 - Excusable Delay in Filing - R&T 483
 - Failure to File, Burden of Proof upon Appeal - R&T 167
 - Fees/Forms - R&T 480.3-4
 - Filing Requirements - R&T 90, 480
 - Filing Periods of 45 & 150 Days - R&T 480
 - General - R&T 480-480.3
 - Govt Entity Reporting of PI Usage - R&T 480.6
 - Insurance Co Separate Accounts - R&T 480.7, 487
 - Limited Liability Companies, Filing Requirement - R&T 480(h)
 - Late File, Overcomes Presumption of Sale Price as Val - Rule 2
 - Not Timely Filed, Overcomes Presumption Sales Price as Value - Rule 2
 - Penalties for Failure to File-R&T 482, V2-R&T 2516
 - Penalty Abatement - R&T 483
 - Penalty Amounts - R&T 482
 - Penalty, Successor's Responsibility - R&T 482.1
 - Possessory Interest Usage, Govt Entity Reporting - R&T 480.6
 - Preliminary - See Preliminary Change in Ownership Statement
 - Preliminary (PCOR) - R&T 480-480.4
 - Probate Rep. Filing Requirements - R&T 480, Probate Code 8800
 - Probate, CIOs filing at Inventory/Appraisal - R&T 480
 - Recorder to Provide Original CIOs or True Copy - R&T 480(f)
 - Separate Account Transfer, Insurance Co - R&T 480.7, 487
 - Statute of Limitations Indefinite until Filed - R&T 75.11, 532
 - Statute of Limitations Tolled until filed - R&T 75.11, 532
 - Transfer by reason of Death, Filing w/in 150 Days - R&T 480
 - Transfer, Insurance Co Sep Accounts - R&T 480.7, 487
 - Trust, Filing w/in 150 Days of Beneficiary Death- R&T 480
- Change in Ownership Statement of Transfer, Insurance Co Sep Accounts - R&T 480.7, 487
- Changes, Roll,
 - General - V2-R&T 4988, 4990
 - Statute of Limitations - R&T 51.5, 531.2, 532, 866
- Characteristics, Property (*See also Assessors' Records; Fees; Records*),
 - Access to & Fees for - R&T 408.3
 - Fees for - R&T 408.3, 409
 - No Liability for Accuracy - R&T 408.3(d)
 - Public Record and Open to Inspection in all Counties - R&T 408.3
- Charges (*See also Costs; Fees*),
 - Copies of Public Records, for - R&T 162, Gov PRA 6256, 6257
 - Delinquent Tax Record Preparation - V2-R&T 2621, 2706
 - Lien on Property, or, Creation of - R&T 867
 - May Include Development Costs - R&T 408.3, 409
 - Property Characteristics, for - R&T 408.3, 409
 - Property Placed on Roll after Delivery to Tax Collector - V2-R&T 2604

- Charitable Organizations,
 - Exemption from Taxation - CAC XIII-4, 5
 - General Provisions - R&T 214-214.13
 - In use for 30 Years - R&T 214.3
 - Rummage Sale Storage Area, Museum Support - R&T 214.14(d)
 - Schools Less than Collegiate Grade - R&T 214.5
- Charitable Property, in use for 30 Years - R&T 214.3
- Charitable Purpose,
 - Includes Educational Purpose - R&T 214
 - Includes Rummage Storage Area, Museum Support - R&T 214.14(d)
 - Property used for - CAC XIII-4, 5
- Charitable Use, Property used for 30 Years - R&T 214.3
- Chartered Cities - See Cities
- Chief Accounting Officer - R&T 164
- Child, Defined - R&T 62(n)
- Child-Parent Transfers (*See also Change In Ownership Exclusion; Transfers; Parent/Child*),
 - Date of Death as CIO if through Will/Intestate Succession - R&T 63.1
 - General - R&T 63.1, Rule 463, LTA 00/005, 03/018 (*See also Change in Ownership; CIO Exclusions*)
 - Not a Public Document – R&T 63.1(i)
 - Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
- Church Exemption (*See also Exemption, Church*),
 - Affidavit Contents - R&T 256, 257
 - Affidavit, Annual Filing - R&T 254, 255-257
 - Annual Notice from Assessor - R&T 257.1
 - Buildings under Construction - CAC XIII-5
 - Claims - R&T 256-257.1
 - General - CAC XIII-3, 4, 5; R&T 206-207, 256-257, 270-1
 - Late Claims - R&T 270
 - Lease or Rental of Property by Religious Org.- R&T 206.2
 - Leased Personal Property – R&T 207.1
 - Notice of Eligibility/Non Eligibility - R&T 257.1
 - Parking Areas - R&T 206.1
 - Parking Lots, Leased - R&T 206.1
 - Property Acquired after Lien Date - R&T 271
 - Tax Reduction Benefit to Organization - R&T 206.2
- Citation, Court, Failure to File Map Legal Description - R&T 457, 459.5
- Cities/City,
 - Acquisition of Copies of Secured Rolls - R&T 647, 649
 - Alternative Method of Property Taxation - V2-Gov 43090-43101
 - Assessed Values - V2-Gov 43004.5
 - Assessment Lists, Corrected - V2-Gov 43067
 - Assessment Systems - V2-Gov 43000
 - Auditor, Defined - R&T 22
 - Boundary Creation/Change - V2-Gov 54900-54903
 - Cancellation of Taxes, Penalties, Etc - V2-R&T 4986.2
 - Chartered, Property Owned by - R&T 201.3
 - Claims Against, Procedure Prescribed by Legislature - CAC XI-12
 - Clerk, Defined - R&T 95(i)
 - Defined - R&T 14, 95, V2-R&T 2203, Gov 51075, 51104, 51201
 - Description of Property on Unsecured Roll - R&T 648-649
 - Equalization - V2-Gov 43065, 43066
 - Historical Property under Contract Annexed to - V2-Gov 50288
 - Judgment for Taxes, Satisfaction - V2-Gov 43063
 - Jurisdictional Change, Affect on Tax Distribution - R&T 99
 - List of LCA Prop to Secretary of Resources Agency by 31 Oct - Gov 16144
 - Lot Description - R&T 324
 - Merged with Subsidiary Districts, Revenue Allocation - R&T 96.15
 - Notice To, LCA - Gov 51243.5
 - Population Estimates - V2-R&T 2227
 - Power of Counties and Special Districts to Impose Special Tax - V1 CAC XIII Sec 4
 - Presumption of Tax Paid after 30 Years - V2-Gov 43064
 - Properties Exempt - R&T 202
 - Property Exempt from Taxation - R&T 202
 - Qualifying, Property Tax Allocation - R&T 98-98.1
 - Rate of Tax - V2-R&T 2262, 2266.5, 2280.1, Gov 43004.5
 - Redemption of Property Sold for City Tax - V2-Gov 43061

(Cities/City, cont.)

- Refund of Tax Collected by County for - V2-R&T 5099
- Sale of Property for Tax/Special Assessments - V2-Gov 43005
- Sale/Use Tax Revenue Apportionment Contract - CAC XIII-29
- Special Supplemental Subventions - V2-Gov 16110-16113
- Special Tax Imposition - CAC XIII-A-4
- Tax as Lien on Property Assessed - V2-Gov 43001-3, 43062-3
- Tax Deeds - V2-Gov 43004
- Tax Having Effect as Judgment- V2-Gov 43062
- Tax Payments to Special Districts - V2-Gov 43073
- Tax, Imposition for Local Purposes - CAC XIII-24
- Taxation - V2-Gov 43000-43101
- TEA Formula, Computation Modification - R&T 97.35
- Transfer of Function to County - V2-Gov 51300-51335, 51500-51521, 51540-51562, 51800
- Vehicle License Fee Allocation - V1-VEH 11003.3-4, 11005-11005.6
- City - See Cities
- City Clerk, Defined - R&T 95(i)
- City Clerk - R&T 95
- City of
 - Diamond Bar - V2-STATS 1990, Ch. 59
 - La Quinta, Allocation of Tax Revenue - V2-STATS 1983, Ch. 53
 - Palm Springs, Property/Possessory Interest Owned by - R&T 201.4
- City Property, Exempt - R&T 202
- City Tax Duty, Transfer to County - V2-Gov 51300-35, 51500-21, 51540-62, 51800
- Civic Auditorium,
 - \$50,000, Low Valued Possessory Interest Exemption - R&T 155.20
 - Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20
- Civic Building, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20
- Civic Events, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20
- Civil Actions,
 - Delinquent Taxes - V2-R&T 3007
 - Precedence of Refunds over - V2-R&T 5149
- Civil Air Patrol,
 - Personal Property Exemption now indefinite - R&T 213.6
 - Vehicle Exemption - V1-VEH 10787
- Civil Code - Gold Tab, Back of Volume 2, Other Code Provisions
- Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d), In Lieu Payments, National Wildlife Refuge Fund, Federal Govt -
 - Refuge Revenue Sharing Act of 1978, Public Law 95-469,
- Civil Tax Matters, Recommendation of Settlement, SBE - R&T 6901, 7093.5
- Civil Unrest, Los Angeles County, Delinquent tax - R&T 171 (1993)
- Claim for Credit, by Mail - V2-R&T 2513
- Claim for Refund,
 - Assessment Appeal, with - R&T 1604 (b)(1)
 - Conditions - V2-R&T 5097
 - Contents - V2-R&T 5097.02
 - Extension Beyond Statute of Limitations - R&T 532.1
 - Impoundment of Disputed Amounts - V2-R&T 5097.03
 - Limitations on - V2-R&T 5097.2
 - Made within 4 Years of Payment, to be - V2-R&T 5097.2
 - Mailing - V2-R&T 2513
 - Necessity of - V2-R&T 5142
 - Railroad Car Tax - See Railroad Car Tax
 - Stipulation to Non-valuation Issues, Admin. Remedy - V2 R&T 5142
 - Superior Court Actions during R&T 4837.5 Installment Plan - V2 R&T 5145.5
 - Timber Yield Tax - See Timber Tax Overpayment/Refund
 - Within 60 Days of Board Action, Appeal of Escape - V2-5097(c)
- Claimant(s),
 - Defined, Base Year Transfer - R&T 69.3
 - Land Owned by - R&T 69.5(c)(2)
 - Of Property, Addition of Name to Roll, & Documentation for - R&T 610
- Claims,
 - Against Cities, Procedure Prescribed by Legislature - CAC XI-12
 - By Legislature against City/County, Procedure - CAC XI-12
 - Cemetery Exemption - R&T 256.5, 256.6
 - Church Exemption - R&T 256-257.1
 - Exclusion from New Construction, Disabled Person - R&T 74.3

(Claims, cont.)

Exemption,

 Last Day to File for Partial Exemption - R&T 273.5, 275-276.5

 August 1 for Historical Aircraft - R&T 276.5

For Refund - See Claims for Refund

For Reimbursement of Tax Exemptions, Filing by Auditor - V2-2229

Late, Public School Exemption - R&T 270

Mining, Affidavit of Labor & Recordation - PRC 3912, 3913

(Claims, cont.)

Mining, US BLM Maintenance Fee Recordation - PRC 3913

Refund, Timber Tax - V1-Timber 38605, V1-HPR 5022

SBE, Filing by Proper Parties - V1-HPR 5070

Share of Tax Deed Sale, of, by Other Tax Agencies - V2-R&T 3721-3724

Welfare Exemption - R&T 259.5

Classification,

Counties, of - See Footnote to R&T 1603; V2-Gov 28022-79

Counties, Changes to - V2-Gov 28085

Density, Inter-County Pipelines - R&T 401.12

Fixture, as,

 Constructive Annexation - Rule 122.5(c)

 Examples - Rule 122.5(e), see Instructions to SBE Form 571-L

 General - Rule 122.5, 192(d), 463(b)(5)

 Intent as Primary Test - Rule 122.5(d)

 Intent of Owner - Rule 122.5(d)

 Physical Annexation - Rule 122.5(b)

Improvements, as, Examples - Rule 124

Land, as, Examples - Rule 124

Legislative Analyst's Review/Report on - V2-R&T 2229

Property, of (*See also Land; Imps; Fixtures; Personal Property*)

Property, of - V2-R&T 2204, Rules 121-124

Racehorses, of - Rule 1047

Vehicles, of - V1-VEH 10753.2

CLCA - California Land Conservation Act- See LCA

Clearance Certificate, Organizational Welfare Exemption - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7

Clerical Errors,

 Correction of & Statute of Limitations - R&T 51.5, V2 4831, LTA 91/53

 On Delinquent Roll, Correction - V2-R&T 4834.5

Clerk, City, Defined - R&T 95(i)

Clerk - Rule 301

Clerk of,

 Appeals Board, the,

 Disqualification of Board Member, participation in - R&T 1624.4

 Duplicate Applications, Rejection of - R&T 1603.5

 Notified by Assessor of \$619 Notices - R&T 1603

 Assessment Appeals Board, Approval of Extension Deadline, Prop 8 - R&T 1603(d)

 Board of Supervisors, to Transmit Hearing Officer Report - 1640, 1640.1

 Notify SBE of Last Day of Appeal Filing Period - R&T 1603

Clinics, Outpatient - R&T 214.9

Close of Business Day,

 Delinquent Penalty - V2-R&T 2617-19, 2704-05.5, 2759 R-63, 2768 R, 2821, 2922-22.5

 Filing Deadlines - R&T 166, 724

Closed Hearings, Railroad Car Tax Reassessment Petitions - V1-RRCar 11338-9

Co-op - See Cooperative, Cooperatives and Cooperatively owned, and Housing

Coach, Commercial - V2-H&S 18001.8, 18218 (*See also Commercial Coach; Trailer Coaches*)

Coast Guard - Personnel Exempt from Taxation - CAC XIII-3 (*See also Military; Veterans' Exemption; Disabled Veteran*)

Coastal Conservancy, Agricultural Land Preservation Report - V2-Gov 51297.5

Code of Civil Procedure - Gold Tab, Back of Volume 2, Other Code Provisions

Cogswell Polytechnical College, Exemption - CAC XIII-4, R&T 203.5

Coins, Payment of Taxes in - R&T 2502

Collection,

 Agencies, Sale of Accounts Receivable to - [Gov 16580 et seq.]

 Agency, Sale of Accounts Receivable to - [Gov 16580 et seq.]

 Costs, of, Delinquent Tax Record Prep - V2-R&T 2621, 2706

 Delinquent Tax, of, Alternate Means - V2-R&T 2851-2862

 Documentary Transfer Tax, of - V1-DTTA 11931

 Enforcement Warrant, and, Postponed Tax Lien - V2-R&T 3201-3204

(Collection, cont.)

- Proceedings, Timber Tax, SBE Authority - V1-Timber 38573
- Railroad Car Tax - See Railroad Car Tax
- Tax, Mobilehome - R&T 5830-5832
- Tax, of, \$20 Dollars, or Less, Penalties, License Fees - V2-R&T 2611.4
- Tax, of - 3rd Yellow Tab, Volume 2, R&T 2501-3204
- Tax, of - See Tax Collection
- Timber Tax, of - See Timber Tax Collection
- Unsecured Roll Tax, of - V2-R&T 2901-2929
- Vehicle License Fee, of, Seizure & Sale - V1-VEH 10877
- Vehicle License Fees, of - V1-VEH 10852
- Collection Agencies, Sale of Accounts Receivable to - [Gov 16580 et seq.]
- Collection Agency, Sale of Accounts Receivable to - [Gov 16580 et seq.].
- Collection Proceedings, Timber Tax, SBE Authority - V1-Timber 38573
- Collectors,
 - Debt, Private, Sale of Accounts Receivable to - [Gov 16580 et seq.].
 - Private Debt, Sale of Accounts Receivable to - [Gov 16580 et seq.]
 - Tax - See Tax Collector & Tax Collection
- College,
 - Bookstores - R&T 203.1
 - Buildings, Land, & Equipment - CAC XIII-3, XIII-5
 - Community - See Community Colleges
 - Definition - R&T 203
 - Exemption Affidavit, Annual - R&T 254
 - Exemption Affidavit, Contents - R&T 258
 - Exemption, Late Claims - R&T 270
 - Fire-Fighting Vehicles Exempt - V1-VEH 10786
 - Nonprofit, Exempt from Income Tax - CAC XIII-26
 - Property Acquired after Lien Date - R&T 271
 - Property Leased from Welfare Organization - R&T 214.6
 - Student Bookstore Personal Property - R&T 203.1
- Collusion, or Fraudulent Acts,
 - Escape Taxation, to - R&T 503, 504
 - Penalty - R&T 503, 504, Rule 261
- Combination of Parcels in Multiple Revenue Districts/Tax Rate Areas - R&T 606
- Combination of Parcels, Tax-Defaulted Property, Contiguous Unusable - V2 R&T 3692
- Combination Prohibition, Parcel Assessment - R&T 455
- Commencement of Construction, Defined - Rule 463.5(c)(3)
- Commercial and Industrial private Cost Estimating Services, SBE Approved - R&T 401.5
- Commercial Air Carrier,
 - File with Lead County – R&T 441(l)
 - Lead County Assessment Duties – R&T 1153.5
- Commercial Coach,
 - Definition-V2 H&S 1800.1, 18218
 - Foundation System - V2-H&S 18551
 - General - V2-H&S 18001.8, 18218
 - Registration Cancellation - V2 H&S 18551
- Commercial Cost Services,
 - Aircraft, SBE Approval of - R&T 5364
 - SBE Approval of - R&T 401.5
- Commercial Purposes,
 - Church Parking Lots, Leased - R&T 206.1
 - General - R&T 206.1
- Commercial Use,
 - Base Year Transfers - R&T 69.5(g)(3)&(4)
 - Church Parking Lots, Leased - R&T 206.1
 - Land of Reasonable Size, Base Year Transfers - R&T 69.5(g)(3)&(4)
- Commercial Sports Fishing Boats, Occasional Use, 15% - R&T 227
- Commission,
 - 2%, Satellite Wagering Facility, Not for Use of Property - B&P 19605.7-71
 - Appraisal, Membership by Assessor - R&T 1716
 - Appraisal-All aspects - R&T 1716-1721
 - Historical Resource, Consultation with - V2-Gov 50290
 - Property Tax Equity, on - Senate Resolution #42, 1991

Committee,
 Tax Collecting Procedures, on - V2-Gov 30302
 Timber Advisory - See Timber Advisory Committee; Timber

Common Area,
 Defined & Requirements for - V2-R&T 2188.5, B&P 11003.1, Civil 783
 New Construction In & CIO- R&T 2188.5

Commonly Controlled Group, Definition of - R&T 64(c)

Community Apartment Projects, Separate Assessment - V2-H&S 18551

Community Colleges,
 Ad Valorem Prop Tax - R&T 93, 97.65, V2-2237
 Allocation of Property Value - V2-Ed 84200-207(Pg 4309)
 Disputed Property Tax Revenue - V2-Ed 14240
 Exemption from Taxation - CAC XIII-3, R&T 202, 207
 Leased Property, Tax Reduction - R&T 202.2
 Population Estimates Provided to - V2-R&T 2228.1

Community Events, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20

Community Redevelopment,
 Allocation of Tax - V2-H&S 33670-70.5, 33674-77
 Application of Welfare Exemption - R&T 214.13
 Base Year Assessment Roll - V2-H&S 33328
 Boundary Changes - V2-H&S 33328
 Boundary Statement - V2-H&S 33327
 General - V2-See Gold Tab "Other Code Provisions"
 Leased Property - V2-H&S 33673
 Pledge of Portion of Tax - V2-H&S 33671
 Project Maps, Etc, Filing Fees - V2-H&S 33328.4
 Projects, Taxation - CAC XVI-16
 Redevelopment Agency Rebate of Taxes - V2 R&T 5108, LTA 99/61
 SBE Fee Schedule for Maps/Statements - V2-H&S 33328.4
 Supplemental Subventions - V2-Gov 16110-13
 Tax Allocation - R&T 96.4, 96.6, 97.71
 Tax Increment Revenues not Proceeds - V2-H&S 33328.4
 Taxes, Definition - V2-H&S 33672

Community Services Districts - V2-Statutes of 1978, Ch. 728

Compact Disc Electronic Storage Media, Operational Programs - R&T 995-995.2, Rule 152, LTA 99/39

Companies,
 General - CAC XIII-28
 Limited Liability, CIOs Filing Requirements - R&T 480(h)

Comparable Lands - R&T 402.1

Comparable Replacement Property, Defined, Base Year Transfer - R&T 69.3(b)

Comparable Sales
 Adjustments Mandatory - Rule 4, *Main & Von Karman Assoc v. Orange Co*, LTA 94/41
 Described - R&T 402.5, Rule 4
 Evidence at Appeal Hearing, strictly follow Rule 4 - *Main & Von Karman Assoc v. Orange Co*, LTA 94/41, Rule 4.
 General - R&T 110, 110.1, 110.5, 401, 402.5, Rule 2, 4, AH 501
Olen Commercial Realty Corp. v. County of Orange - R&T 402.5 fn.
 Post Lien Date Information, 90 Day Rule - R&T 402.5, *B of A v. County of Fresno*
 Within 90 Days of Lien Date, Appeals - R&T 402.5

Comparable Sales Approach,
 General - R&T 402.5, Rule 4
 SBE Assessed Property - R&T 1815

Comparable Sales Adjustments, Mandatory - Rule 4, *Main & Von Karman Assoc v. Orange Co*.

Comparative Sales Approach - R&T 402.5, Rule 4

Compatible Use,
 LCA - V2-Gov 51104, 51201, 51238.1-51238.5
 Timberland - V2-Gov 51111

Compensation, Physicians' Lawful, Hospital Exemption - R&T 214.7

Competition, Covenants not to Compete, Cable TV Intangible Rights - R&T 107.7(d)

Competitive Bids, Two Required for Appraisal Contract - R&T 674

Complaints,
 By Taxpayers re: Prop. Escaping Taxation - R&T 1362
 Quiet Title Action - V2-R&T 3950

Completion,
 Date of - See Date of Completion
 Notice, of New Construction - R&T 75.12
 Of Roll, Assessors' Affidavit - R&T 616

Component Parts, Aircraft, Assessment of - Rule 201
 Computation of,
 Local Government Property Assessment Ratio - R&T 135, V2 - 987
 Revenue, Local Govt Jurisdictional Change - R&T 99
 Separate Assessments - R&T 2821-2827
 Taxes, by Auditor - V2-R&T 2152, 2152.5
 Computation Period, Interest, Refunds - V2 R&T 5151
 Computer,
 Basic Operational Program - R&T 995.2
 Disks, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 99/39
 Extended Roll & Abstract List Retention by - R&T 109.6
 Electronic Storage Media Assessment - R&T 995-995.2, Rule 152, LTA 99/39
 Program Assessment - R&T 995-995.2, Rule 152, LTA 99/39
 Program Storage Media - R&T 110, 401, 995.1-.2, Rule 152, LTA 99/39
 Software, Programs & Storage Media - R&T 995, 995.2, LTA 99/39
 Concealed, or Removed Personal Property, to Evade Tax - R&T 502-504
 Concession Agreement, Intangible Rights - R&T 110(d)(3) '96
 Condemnation, of Residential Dwelling, Tax Postponement - V2-Gov 16210-16214
 Conditions Precedent, Seizure & Sale of Unsecured Property - V2-R&T 2953-53.1
 Condominiums,
 Change in Ownership, Common Area of PUD & Condos - R&T 2188.5
 New Construction in Common Area of PUD & Condos - R&T 2188.5
 Separate Assessment - V2-R&T 2188.3, 2188.6
 Tax is Lien only against Unit Assessed - V2-R&T 2188.6
 When Assessor May Assess Individual Unit - V2-R&T 2188.6
 Conferences, SBE, with Other Officials - V2-Gov 15610
 Confidential Information,
 Appeal Hearings - R&T 1609.6
 SBE Employees Responsibility - V2-Gov 15619
 Confidential Records,
 Change in Ownership Statement & PCOR - R&T 481
 General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, Gov PRA 6250-6254
 Homeowners' Exemption Claim - Rule 135(e)(4)
 Information Supporting Enrolled Assessment - R&T 408(e)(2)
 Property Statement - R&T 451
 SBE Employees May not Divulge - V2-Gov 15619
 Social Security Number - Rule 135(e)(4)
 Tax Collector Access to Certain Assessor's Records - R&T 408(d)
 Tax Collector Access to Social Security Number - R&T 408(d)
 Confidentiality of,
 Annual Property Statement - R&T 451
 Paid Return Preparer - VI RRCar 11656, VI TYT 38707
 Records (*See also 8/89 SBE Assessment Practices Report*),
 Change in Ownership Statement & PCOR - R&T 481
 General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, PRA 6250-6254
 Information Supporting Enrolled Assessment - R&T 408(e)(2)
 Private Railroad Car - V1-RRCar 11655
 SBE Employees - V2-Gov 15619
 Tax Collector Access to Certain Assessor's Records - R&T 408(d)
 Tax Collector Access to Social Security Number - R&T 408(d)
 Social Security Numbers - Rule 135(e)(4), 218.5, 408(d),
 Conflict of Interest,
 Appeals Board - R&T 1624.2
 Forbidden for SBE Employees - V2-Gov 15625
 Provisions - R&T 1365
 Conformed Copy of Recorded Deed, Sale of Tax-Defaulted Property - V2-R&T 3804.2
 Congestion, Traffic, Spending Limitation Act - CAC XIIIIB-8(e)(2)
 Congressional Medal of Honor Recipient, Vehicles Owned by - V1-VEH 10783
 Conifer, Mixed - Rule 1021
 Conifer Region, Pine-Mixed, Timberland Valuation - R&T 434.5
 Conservation Dept,
 Agricultural Preserve Cancellation Reports - V2-Gov 51207
 Permissible Duties - V2-Gov 51206
 Conservation Easement (*See also LCA; Open Space*),
 Acquisition/Holding by Legal Entity - V2-Civil 815.3
 Agricultural - R&T 421.5, 422.5 PRC 10200-10277

(Conservation Easement, cont.)

- Agricultural, as Enforceable Restriction - R&T 422.5
- Agricultural Land Stewardship Act - R&T 421.5, 422.5 PRC 10200-10277
- Definitions - V2-Civil 815.1, 815.2
- Enforceable Restrictions - R&T 422.5, V2-Civil 815.7
- Enforcement - V2-Civil 815.7
- General - V2-Civil. 815.1-2
- Legislative Findings - V2-Civil 815
- Native American Tribe Holding - V2-Civil 815.3
- Recording of Conveyance - V2-Civil 815.5
- Remedies for Violation - V2-Civil 815.7
- Retained Interest of Grantors - V2-Civil 815.4
- Conservation Equipment, Water, Defined, New Construction Exclusion - R&T 73.5 (SCA 4 '93)
- Conservation Trail and Scenic Easements - R&T 402.1
- Conservator, Assessment to - R&T 612
- Consolidated Tax Bills,
 - Cost Recovery - R&T 2611.7
 - Statement, per Written Request prior to Sep 1 - R&T 2611.7
- Consolidated Tax Statement,
 - Cost Recovery - V2-R&T 2611.7
 - Written Request prior to Sep 1, per - V2-R&T 2611.7
- Consolidation,
 - Appeals - R&T 1604(c)(2)
 - Hearing, for, Timber Yield Tax - V1-HPR 5074
 - Functional, Tax Rates - V2-R&T 2305-2309
 - County Buildings, of - V2-Gov 24307
 - County Office Budgets, of - V2-Gov 24305
 - County Offices, of,
 - General - V2-Gov 24300
 - Failure to - V2-Gov 24303
 - Oath, Bond, Duties & Etc - V2-Gov 24302
 - Re-consolidation Separation - V2 Gov 24301
 - County Offices, Ordinance - V2-Gov 24300.5
 - County Offices, Qualifications of Office - V2-Gov 24306
 - Single Assessment, Intra-County Pipeline Rights of Way Segments - 401.13
- Consumer Show, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20
- Construction (*See also New Construction—generally*),
 - Definition of, Reimbursement of Mandated Costs - V2-R&T 2201
 - Facilities in the Course of, Welfare Exemption - R&T 214.2, 532.2
 - In Common Area of PUD & Condos - R&T 2188.5
 - In Progress, to be Assessed on Lien Date - R&T 50, 401.3
 - Includes Demolition, Welfare Exemption - R&T 214.1-2
 - New, Disabled Persons Exclusions - R&T 74.3
 - Permits - See Building Permits and Permits
 - Property Under, Welfare Exemption - R&T 532.2
 - Unfinished New, to be Assessed on Lien Date - R&T 50, 401.3
 - Vessels Under, Exempt - R&T 209.5
- Contaminated Property - See Hazardous Waste, Pollution Control
- Contaminated Property, Base Year Transfer on Replacement - R&T 69.4, LTA 00/012
- Contiguous Tax-Defaulted Property, Combination of Unusable Parcels - V2 R&T 3692
- Contractor, Independent, Exclusion, Hand Tool Exemption - R&T 241
- Contracts,
 - Appraisal, by Assessor - R&T 674
 - Appraisal, with SBE, by Assessor - V2-R&T 15624
 - Intangible - See Intangibles
 - License to Operate or Construct, Cable TV Intangible Rights - R&T 107.7(d)
 - Marketing, Cable TV Intangible Rights - R&T 107.7(d)
 - Non-Competition Covenants, Cable TV Intangible Rights - R&T 107.7(d)
 - Programming, Cable TV Intangible Rights - R&T 107.7(d)
 - Subscribers, Cable TV Intangible Rights - R&T 107.7(d)
 - To Construct or Operate, Cable TV Intangible Rights - R&T 107.7(d)
 - Wildlife Habitat,
 - General - R&T 423.8
 - Immune to 150 Acre Requirement - R&T 423.8
 - Land Valued per R&T 402.1 - R&T 423.8
 - With SBE, for Other Services, By Assessor - V2-R&T 15624

- Construction in Progress,
 - Church Exemption - CAC XIII-5
 - Vessels, Exempt - R&T 228
- Constructive Annexation,
 - Boats - See *Specialty Restaurants v. L.A. County*
 - Fixtures - Rule 122.5(c), R&T 105, 107
 - General - R&T 105, 107, 107.5, Rule 122.5
- Constructively Affixed, Attached, Annexed - R&T 107.5
- Consultation, Defined, Base Year Transfer - R&T 69.3
- Consultants, Contracts for Appraisal Work - R&T 674
- Container(s),
 - Cargo, Exemption from Taxation - R&T 232, See also Vessels
 - Defined - R&T 232
 - Returnable Soft Drink - R&T 996
- Contaminated Property - New Construction Exclusion - R&T 74.7
- Contiguous, Defined - V2-Gov 51104
- Continuances,
 - Appeals, Failure to Provide Data under 441(d) - R&T 441(h)
 - Appeals Hearings, of - R&T 1609 Rule 323
 - Extension of Waiver, Failure to Provide Data under 441(d) - R&T 441(h)
- Continuing Partnerships, CIO Exclusion - R&T 64
- Continuing Verification, Disabled Veterans Exemption Eligibility - R&T 279
- Contract Audit Program, SBE - V2-Gov 15624
- Contract Rent, Possessory Interest,
 - Defined - Rule 21
 - General - Rule 21(f)
- Contracts,
 - Apportionment, Sales & use Tax, Local Govt - CAC XIII-29
 - Appraisal Work for Assessors - R&T 674
 - Assessor's, with Consultants - R&T 674
 - City/County Revenue Apportionment - CAC XIII-29
 - Defined - R&T 421
 - Historical Property - See Historical Property
 - LCA, Breaches of - V2-Gov 51250
 - Wildlife Habitat, Land Subject To, LCA Valuation - R&T 423.7
- Contractual Agreements & Obligations - See Fee Simple Absolute
- Contractual Obligations, Additional Tax Rates - V2-R&T 273-2273.2
- Contribution Disclosure,
 - General - V2-Gov 15626, [HPR 7001-7011]
 - Return of, under Gov Code 15626 - [HPR 7010]
 - SBE Board Member - [HPR 7001-7011]
- Contribution,
 - Notice of, SBE Board Member, Disclosure - [HPR 7011]
 - Return of, under Gov Code 15626 - [HPR 7010]
- Control, Definition of - R&T 64(c)
- Control Program, Defined - R&T 995.2
- Controlled Group, Commonly, Definition of - R&T 64(c)
- Controller,
 - Audit of County Revenue Distribution - R&T 95.6
 - Certification of Moneys Owed to State - V2-R&T 4651.4, 5100
 - Declaration of Default to - V2-R&T 4803
 - Defined - R&T 21, 163.5
 - Gap Repayment Fund - V1-VEH 10754.11
 - State,
 - Actions Available to - V2-Gov 16201
 - Additional Tax Rates/Audits - V2-R&T 2271, 2271.2, 2274
 - Allocation of Timber Tax Fund - V1-Timber 38905.1
 - Approval of Tax-Default Deeds - V2-R&T 3795
 - Audit of County Revenue Allocations - R&T 95.6
 - Authorization of Tax Sales - V2-R&T 3694, 3700
 - Certification of Moneys Owed State - V2-R&T 4651.4, 5100
 - Cigarette Tax Subvention Rules & Regs - R&T 100.2-.3
 - Definition - R&T 21, 163.5
 - Distributes Timber Tax to Counties 30 Nov - R&T 38905.1
 - Instructions/Advice to Tax Collectors - V2-Gov 30300
 - Membership on Board of Equalization - CAC XIII-17

(Controller)(State, cont.)

Notice of Default Changes/Cancellation - V2-R&T 4803
Notice of Redemption Certificate Changes - V2-R&T 4803
Notice of Timber Value To, by July 15 – V2-Gov 27423
Notice of Cancellation of Redemption Certificate - V2-4803
Notification of Tax Deed Sale - V2-R&T 3691-3691.5
Notification of Tax Rate Errors - V2-R&T 2325.1
Official Acts, Time Extension - R&T 155.3
Powers of - R&T 158
Property Tax Allocation/Apportionment/Audit - R&T 95.6
Property Tax Revenue Allocations - R&T 97.31
Protection of State's Interest, Tax Liens - V2-Gov 16200
Redemption Certificate Cancellation, Notice to - V2-4803
Reimbursement, Mandated Costs - V2-R&T 2229, 2235, 2237.3
Report of Tax Rates to - V2-R&T 2325-2326
Tax Collecting Procedure Committee - V2-Gov 30302
Tax Collection/Levy Procedures - V2-Gov 30301
Tax Postponement Records - V2-Gov 16181
Tax Rate Statement - V2-Gov 29109
Timber Tax Fund Allocation - V1-Timb Tax 38905.1
Vehicle License Fee Allocation - V1-VEH 11005

Controlling Litigation,

Affect on Timely Appeal Hearing - Rule 309(c)
General - Rule 309

Conversions,

Mobilehome/Manufactured Home to LPT, Market Value Date - R&T 5802
Voluntary, Mobilehome/Manufactured Home to LPT, Market Value Date - R&T 5802

Convention Center, \$ 50,000, Low Valued Possessory Interest Exemption - R&T 155.20

Convention & Cultural Center, \$50,000 Low Value Ordinance Exemption - R&T 155.20

Conveyance, of Conservation Easement, Recording of - V2-Civil 815.5

Cooperative Housing,

Eligibility for Homeowners' Exemption - Rule 135
General - R&T 61, Rule 135, V2-2188.7
Separate Assessment of - V2-R&T 2188.7

Cooperative Housing Corporation, Stock Transfer - R&T 61

Cooperatively Owned Apartments, CIO Exclusion - R&T 62(i)

Cooperatives,

Limited Equity Housing - V2-R&T 2188.7
Stock, Separate Assessment - V2-R&T 2188.7

Copies,

Building Permits, Occupancy Certificates, Building Plans, and Maps - R&T 72
Certified, Insurance Commissioner Separate Account Transfer Application - R&T 487
Records, of, Fee for - R&T 162
Records, of, State Assessed Property, Fees for - V1-HPR 5083
Roll for Cities Etc, of - R&T 647, 649
Tax Bills, of, Informational - V2-2610.6
True, Defined - Not Defined in PTLG, See Black's Law Dictionary & R&T 480(f)
True, PCOR, Recorder to Provide Assessor with - R&T 480(f)

Corporate Records, Inspection by the Assessor - V2-Corp 1506 (pg 4331)

Corporation,

As Applicant, Appeals Board - Rule 317
Bank Tax Law, and - 5th Blue Tab, V1-B&C 23154-26453.5
Change in Ownership/Control Statement - R&T 480.1-480.2
Cooperative Housing Stock Transfer, CIO - R&T 61
Dissolution of, Tax Collection - V1-B&C 11533
Electrical, Property of - CAC XIII-19
Foreign, Inspection of Records - V2-Corp 1506 (pg 4331)
Gas, Assessment - CAC XIII-19
Income Taxation - CAC XIII-26
Inspection of Records, by Assessor - V2-Corp 1506
Insurance, Taxation of - CAC XIII-28
Nonprofit, with Govt Funding, Welfare Exemption - R&T 214.10
Stock Purchase/Transfer, Change in Ownership - R&T 64
Taxation of - CAC XIII-27
Telegraph, Assessment of - CAC XIII-19
Telephone, does not include One Way Paging Services - R&T 325.3 , PUC 234

Corporations Code - Gold Tab, Back of Volume 2, Other Code Provisions

Corrected Deed, Defined - V2-R&T 3708.5

Corrected Lists - V2-Gov 43067

Corrections,

Base Year Factual & Judgment Errors - R&T 51.5, V2-R&T 4831, LTA 91/53

Cancellations & Refunds, General - V2-R&T 4801-5170

Clerical Errors on Delinquent Roll - V2-R&T 4834.5

Decrease in Unpaid Taxes - V2-R&T 4835

Entry on Roll or Delinquent Abstract - V2-R&T 4834.5

Errors, Assessee's - V2-R&T 4831.5

Errors, Assessee's, SBE - V2-R&T 4876.5

Errors, Assessor's- R&T 51.5, 531.2, 532, V2-R&T 4831

Errors, Auditor's - V2-R&T 4832

Errors, Declines in Value- V2-R&T 4831

Errors, State Board's - V2-R&T 4876

Errors in Publication of Roll - V2-R&T 4841, 4842

Errors on Secured Roll - R&T 51.5, V2-R&T 4831-4845

Extension of Time Beyond Statute of Limitations - R&T 532.1

General - Yellow Tab Section Volume 2

Increase in Unpaid Taxes as a Result - V2-R&T 4836, 4836.5

Installment Payment of Tax Increase - V2-R&T 4837.5

Payment over 4 Year Period - V2-R&T 4837.5

Procedures - V2-R&T 4834 Et. Seq.

Redemption Certificates, Notice to Controller - V2-R&T 4803

Roll - See Roll Corrections; Errors

Roll Lost or Destroyed - V2-R&T 4838

Statute of Limitations - See Statute of Limitations

Taxes Mistakenly on Secured Roll - V2-R&T 4840

To Roll, Annual Statement of, by Auditor - R&T 1647-1650

Correctness,

Assessment or Tax, of - CAC XIII-32, Rule 321(a), Evidence Code 664

Presumption of - R&T 107.7

Tax or Assessment, of - CAC XIII-32, Rule 321(a), Evidence Code 664

Corridors, Scenic Highway, Open Space Land - V2-Gov 51205.5

Cost(s),

Actual, for Roll Copies to Other Tax Agencies - R&T 649

Collection of, Delinquent Tax Record Prep - V2-R&T 2621, 2706

Commercial & Industrial private Cost Estimating Services, SBE Approval - R&T 401.5

Consolidated Tax Statement, Recovery by Tax Collector - V2-R&T 2611.7

Copies of Public Records - R&T 162, [Gov PRA 6256, 6257], see also Fees

Deferred, Cable TV Intangible Rights - R&T 107.7(d)

Development, Fees for Property Characteristics - R&T 408.3, 409

Entrepreneurial Profit, Special Use Properties - R&T 401.6

In Default as of 12:01 July 1 - R&T 3436

Less than \$20, Counties may Refrain from Collection - R&T 2611.4

Mandated,

Courts - V2-R&T 2205

Fed Gov - V2-R&T 2206

Federal/Courts/Initiatives, Additional Tax Rate - V2-R&T 2271

State - V2-R&T 2207, 2207.5

State, Reimbursement of - V2-R&T 2233

Voters - V2-R&T 2206.5

New Construction Exclusion Claim, for, Disabled Person -R&T 74.3

Penalties, Interest, Refund of - V2-R&T 5106

Personal Property, Failure to Report Accurately - R&T 531.3

Prematurity, Cable TV Intangible Rights - R&T 107.7(d)

Private Railroad Car Valuation at, Less Depreciation – V1-RR Car 11203, 11206 11251-2, 11292-3

Providing Tax Collector Certain Assessor's Information, for - R&T 408(d)

Public Record Copies, for - R&T 162, [Gov PRA 6256, 6257], (*See also Fees*)

Startup, Cable TV Intangible Rights - R&T 107.7(d)

State Mandated - *See also Local Government*

Reimbursement for - V2-R&T 2229, 2235, 2237.3

Reimbursement, Leg. Counsel Determination - V2-R&T 2241, 2244

Cost Approach,

Cable TV - R&T 107.7

General - R&T 110, 401, Rule 6

(Cost Approach, cont.)

Private Railroad Car Value - V1-RR Car 11203, 11206 11251-2, 11292-3
Special Use Properties, Entrepreneurial Profit - R&T 401.6
Cost Data,
Aircraft, SBE Approval of Commercial Cost Services for - R&T 5364
Commercial & Industrial private Cost Estimating Services, SBE Approval - R&T 401.5
Cost less Depreciation, Private Railroad Car Value - V1-RR Car 11203, 11206 11251-2, 11292-3
Cost of Living - CAC XIII-B-8, R&T 51(a)(1)
Cost Price Computation, Trailer Coach License Fee - V1-VEH 10753.4
Costing Services,
Aircraft, SBE Approval of - R&T 5364
Commercial & Industrial Property, SBE Approval of - R&T 401.5
Cotati-Rohnert Park Unified School District - V2-STATS 1978, Ch. 296
Council, Defined - V2-Gov 51104, 51201
Counsel, Legislative, Mandated Cost Reimbursement Determination - V2-R&T 2241, 2244
Counties/County,
2nd-58th Class, Local Board Meeting Date - R&T 1604
10 Largest, SBE Sampling Survey of - R&T 75.60
200,000, of, Appeals Board Member Qualifications - R&T 1624.05
200,000, less, Appeals Board Member Qualifications - R&T 1624
4,000,000, of,
Appeals Board Meeting Dates - Rule 309
Assessor's Records, Disclosure - R&T 408.2
County Boards of Equalization - CAC XIII-16
Definition - R&T 15, 95, 163.5, V1-DTTA 11902, Rule 301
Equalization Hearings - R&T 1604, 1606, Rule 309
Legal Advisor, Defined - Rule 301
Personal Property Assessment Notice - R&T 621
Theatrical School - V2-PRC 5140-41.1
8,000,000, of, in Lieu Payment, Assessment Errors - V2-R&T 4833
Aircraft Tax Revenue Distribution - R&T 5452, 5453
Allocation, Electrical Generation Facility - R&T 100.9, 721.5; LTA 03/009
Allocation of Admin. Costs Due to New Construction - R&T 75.60-.66
Assessment Levels, Measurement/Adjustment - CAC XIII-18
Change of Class - V2-Gov 28085
Claims Against, Procedure - CAC XI-12
Class Changes - V2-Gov 28085
Classes of - V2-Gov 28022-79
Consolidation of Offices, Etc. - V2-Gov 24300-24307
Defined - R&T 15, 95, 163.5, 11902, Rule 301, V2-R&T 2208, Gov 51104, 51201
Eleventh Class, of the, Allocation of Prop Tax Relief Funds - R&T 35
Emergency Medical Service Area Formation - V2-Gov 54916.5
First Class, of the, Appeals Board - R&T 1601, 1605
First Class, of the, Roll Copies to Districts, Deadline - R&T 647
First through Fifty-Eighth Class - V2-Gov 28085
Imposition of Tax for Local Purposes - CAC XIII-24
Lead, Commercial Air Carriers, Filing with - R&T 441(l)
Less than 715,000 People, Prop Characteristics May be Free - 408.3
Levy of Ad Valorem Tax - R&T 93, 97.65, V2-R&T 2237
List of LCA Prop to Secretary of Resource Agency, 31 Oct - V2-Gov 16144
Local Transportation Fund - V2-R&T 2230, Gov 29530
Officers/Employees Supervision - V2-Gov 25303
Payment of Tax by County Warrant - V2-R&T 2511
Planning Commission LCA Easement Report - V2-Gov 51085
Population Estimates - V2-R&T 2227
Property Exempt from Tax - R&T 202
Property Situated in more than one - R&T 865
Property Tax Administration Grant Program - R&T 95.35
Property Tax Administration Program, Extended to 2001-2002 - R&T 95..31
Property Tax Administration Program, SBE to Assist in Evaluation - R&T 95.31
Qualified Acreage Reports, Open Space Land - V2-Gov 16144, 16154
Rate Adjustment Counties - V1-TYT 38105
Rates of Taxation - V2-R&T 2261-2261.2
Recreation Service Areas, Formation of - V2-STATS 1978 Ch. 381
Refund of Tax Collected for City - V2-R&T 5099
Reimbursement for Sales/Use Tax Revenue Loss - V2-R&T 2230

(Counties/County, cont.)

Revenue Apportionment Contracts - CAC XIII-29
Sale/Use Tax Revenue Apportionment Contract - CAC XIII-29
Service Areas, Maximum Tax Rate - V2-R&T 2262.2
Service Areas, Recreation, Formation of - V2-STATS 1978, Ch 381
Special Tax Imposition - CAC XIII-A-4
State Assistance Payment Computation - R&T 97.5, 97.8
Tax Collection Procedure, Committee on - V2-Gov 30302
Tax Loss Reserve Fund - V2-R&T 4703
Theatrical Schools & Institutes - V2-Public Resources Code 5140-41.1
Transfer of City Functions to - See Cities, Transfer of Function
Use of Property for Agricultural Fairs - R&T 201.2
Vehicle License Fee Distribution - See Vehicle License Fees
County Assessment Appeals Board, Number of Persons on - R&T 1621
County Board (*See also Appeals Board; Board of Supervisors*),
Defined - R&T 119, 1601
Deposits to Local Transportation Fund - V2-R&T 2230
Of Equalization - See Appeals & Appeals Board
Of Equalization, Counties of 4,000,000 - CAC XIII-16
Official Acts, Time Extension - R&T 155
Supervision of County Officers/Employees - V2-Gov 25303
County Classification - See Footnote to R&T 1603; V2-Gov 28022-79
County Emergency Medical Service Areas, Formation - V2-Gov 54916.5
County Employee Retirement Law, 1937,
Allowances/Deductions - V2-Gov 31452.7
Pensions Etc. Exempt - V2-Gov 31452
County Funds, Tax Loss Reserve Fund,
Creation, Etc - V2-R&T 4703
General - V2-R&T 4703
County Legal Adviser, Defined - Rule 301
County of Los Angeles, TEA formula % - R&T 97.36
County of Santa Clara, Revenue Allocation - R&T 97.41
County of the [number] Class, Defined - V2-Gov 28022-79
County Officer, Collection of Special Assessment by - V2-Gov 51800
County Offices,
Combination of, Authorized - V2-Gov 24300-24307
Consolidation of Budgets - V2-Gov 24305
Consolidation of Buildings - V2-Gov 24307
Failure to Consolidate - V2-Gov 24303
County Property Tax Administration Grant Program - R&T 95.35
County Property Tax Administration Program,
Extended to 2001-2002 - R&T 95.31
SBE to Assist in Evaluation - R&T 95.31
County Property, Exempt - R&T 202
County Recorder,
Actions Taxing Agencies May Require of - R&T 162.5
Copies of Change in Ownership Docs to Assessor - R&T 255.7, 480(f)
Defined - V1-DTTA 11903
Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1
Digitized Images, Orange County & San Bernardino - V2-Gov 27279.1
Digitized Instruments In Lieu of Written - V2-Gov 27279.1
Documentary Transfer Tax Definition - V1-DTTA 11903
Documentary Transfer Tax Paid before Recordation - V1-DTTA 1993
Documents to be Recorded - V2-Gov 27279-80
Electronic Instruments In Lieu of Written - V2-GovV 27279.1
Endorse Book & Page on Recorded Documents - V2-Gov 27321
Instruments Affecting Title - V2-Gov 27279
Mining Claim Affidavit of Labor/BLM Maintenance Fee - V2-PRC 3913
Real Property Instruments - V2-Gov 27279
Recordation of Timberland Zoned Parcels - V2-Gov 51117
Required to Give Assessor Copy of Transfers - R&T 255.7, 480(f)
County Service Areas,
Benefit Assessment Vector Control - V2-STATS 1985, Ch. 551
Maximum Tax Rate - V2-R&T 2262.2
Recreation, Formation of - V2-STATS 1978, Ch. 381
County Warrant, Payment of Taxes by - V2-R&T 2511

County Wide Tax Rate, Intercounty Pipeline Rights of Way - R&T 100.01, 401.8

Court Action,

- Assessee, by, Property Sold for Unsecured Tax - V2-R&T 2954-2956
- Cancel Historical Property Contract, to - V2-Gov 50287
- Judicial Review, Seizure/Sale of Prop, Unsecured Tax - V2-R&T 2954-56
- Of Appeals Board Decision, within 6 months - R&T 1615
- Pending, Affect on Timely Appeal Hearing - Rule 309(c)
- Refund Actions while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Suit for Taxes - R&T 31, V2-3002-3006
- Suit for Taxes, Unsecured Roll - V2-R&T 3002-3006
- Suits for Value Impairment, Tax-Defaulted Prop - V2-R&T 3441
- Timber Tax Erroneous Refund - V1-Timber 38621
- Timber Tax Erroneous Refund, Place of Trail - V1-Timber 38622
- Trials, Quiet Title Action - V2-R&T 3963
- U.S. Government Tax Suits - R&T 31

Court Cases - Gray Tab Section, Back of Vol 1, Indexed by Both Parties

Court Citation, Failure to File Legal Description, Assessors' Map - R&T 457, 459.5

Court Mandated Costs, Additional Tax Rate - V2-R&T 2271

Court Order, Surveying of Land - R&T 458, 459, 459.5

Courts, CLOS Filed with, at Time of Inventory & Appraisement - R&T 480

Covenants,

- Not to Compete, Cable TV Intangible Rights - R&T 107.7(d)
- Restrictive and Restrictions - R&T 402.3
- Restrictive, Hazardous Waste Facilities - V2-H&S 25202.5

Cranes, Etc, Vehicle License Fees - R&T 994

Created,

- Defined, Possessory Interest - Rule 21
- Possessory Interest-Defined - Rule 21

Creation, Defined, Possessory Interest - Rule 21

Credit,

- Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1
- Claim for, by Mail - V2-R&T 2513
- Installments, Redemption - V2-R&T 4336
- Overpayment of Timber Tax - R&T 434.6
- Starting Redemption Installment Plan - V2-R&T 4337
- Taxes Paid to Wrong Property, to Intended Prop - V2-R&T 4911-4916

Credit Act, Farm Federal, of 1971 - R&T 64(b) Pub Law 92-181

Credit Cards, as Method of Tax & Fee Payment - V2-R&T 2511.1

Credit Receipt Reporting, Railroad Car Tax - V1-RRCar 11453

Creditors, Notice To, Timber Yield Tax - V1-Timber Tax 38502

Credits on Future Liabilities, Property Tax Refunds - R&T 5103

Crimes, State Mandated Costs, Reimbursement - V2-R&T 2246.2

Criminal Liability, Custodian of Records - Gov Code 6200-6201, (not in PTLG)

Crops,

- Defined - Rule 133
- Exemption of - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
- Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567

Cultivated/Uncultivated Land Assessment - R&T 402

Cultural & Convention Center \$50,000 Low Value Ordinance Exemption - R&T 155.20

Cultural Center, \$ 50,000, Low Valued Possessory Interest Exemption - R&T 155.20

Cumulative Remedy, Construed, Quiet Title Action - V2-R&T 3970

Current Calendar Year - R&T 5706

Current Roll, Defined - R&T 75.5, 125

Current Tax Rate,

- Defined - R&T 75.4
- General- R&T 75.4

Current Taxes - R&T 124

Custodial Officers, Theft, Destruction, Alteration, Falsification of Pub Records - Gov 6200-6201(not in PTLG)

Custodian of Records, Criminal Liability - Gov 6200-6201, (not in PTLG)

D

Damage, Defined - R&T 74.7, 170, V2-Gov 43013
Damaged, Substantially or Destroyed, Defined, Base Year Transfer - R&T 69.3
Damaged or Destroyed Property,
 Base Year Value - R&T 51
 Environmentally Contaminated - R&T 74.7
 General - CAC XIII-15, R&T 120, V2-Gov 43007, 43013
 Substantially, Defined, Base Year Transfer - R&T 69.3
 Waiver of Penalty/Interest - V2-Gov 43005.7
Damaged Roll, Reconstruction of - V2-R&T 4838
Damaged Timber,
 General - Rule 1023
 SBE to Consult Timber Advisory Board – V1-Timber 38204
 Timber Advisory Board Consultation – V1-Timber 38204
Damages, if Tenant not Notified of Possessory Interest Tax - R&T 107.6
Dance Productions, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20
Data,
 Cost, Commercial & Industrial private Cost Estimating Services, SBE Approval - R&T 401.5
 Cost & Value, Aircraft, SBE Approval of Commercial Cost Services for - R&T 5364
 Digitized, In Lieu of Written Instruments, Recorder - V2-Gov 27279.1
 Electronic, In Lieu of Written Instruments, Recorder - V2-Gov 27279.1
 General - See Information, Market Data
 Recorders', Digitized Instruments In Lieu of - V2-Gov 27279.1
Data Altering Previous Assessment, Written Findings, Audits - R&T 469
Date of ,
 Apportionment, Defined - V2-R&T 5082
 Change in Ownership - See Change in Ownership, Date of
 Change in Ownership - Rule 462.260
Completion,
 Available for Use, Defined - Rule 463.5(c)(4)
 Functionally used or Occupied - Rule 463.5(c)(6)
 General - R&T 75.12, Rule 463.5
 Incidental to An Offer for a CIO - Rule 463.5(c)(8)
 New Construction, of - R&T 75.12
 Occupied or used, Defined - Rule 463.5(c)(5)
 Occupied with Owner's Consent - Rule 463.5(c)(8)
Death, as Date of CIO, Parent/Child Transfer, Will/Intestate Succession - R&T 63.1
Payment, and Fact of, Entry on Unsecured Roll by Tax Collector - V2-R&T 2913
Date Palms - Rule 131
De Luz, Post, Valuation of Possessory Interest - Rule 25
De Luz, Pre, Valuation of Possessory Interest - Rule 26
Dead Bodies,
 Anatomical Gifts, Exemption - R&T 33
 Medical use Exempt - R&T 33
Deadlines,
 Postmark Date of Mail deemed as Date Tax Payment Received - R&T 2512
 Which Fall on Saturdays, Sundays and Holidays - R&T 166, 724, V2-R&T 3351
Dealers' Inventory, Mobilehome - R&T 5815
Death,
 Assessment of Decedent's Estate - R&T 982-982.1
 Beneficiary, of ,Trust, Change in Ownership, Statement Filing w/in 150 Days- R&T 480
 Change in Ownership by reason of, CIOs filing w/in 150 Days - R&T 480
 Deceased Veterans, Parent Veterans' Exemption Claim - CAC XIII-3(q)
 Decedent's Estate, Assessment - R&T 982, 982.1
 Decedent's Successor, Responsible for CIOs Statement - R&T 482.1
 Surviving Spouse of Deceased Vet or Disabled Vet - See Disabled Veterans' Exemption
 Transfer by reason of, CIOs filing w/in 150 Days - R&T 480
 Transfer by reason of, Documentary Transfer Tax not Applicable - V1-DTTA 11930
 Veterans - See Disabled Veterans' Exemption
Debt Collection Services Agreement - V1-Timber 38575
Debt Collectors, Private, Sale of Accounts Receivable to - [Gov 16580 et seq.]
Debt Service - CAC XIII-B-8
Debt Service Tax, Water District, Mobilehome Exempt - V2-Water 20200
Debts,
 Bonded Indebtedness, Welfare Exemption - R&T 214

(Debts, cont.)

Interest/Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
Land-Secured, Exempt - CAC XIII-3
Deceased Veterans,
 Parent Veterans' Exemption Claim - CAC XIII-3(q)
 Surviving Spouse, Deceased/Disabled Vet - See Disabled Vets' Exemption
Decedent's Estate, Assessment - R&T 982, 982.1
Decedent's Successor, Responsible for CIOS Statement - R&T 482.1
December, 1998 Freeze, Fruit or Nut-bearing Tree Damage - R&T 211, LTA 99/52
December, 2004, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc – R&T 218(h)
December 1,
 Draft Copies of Exemption/Checklists to SBE Due - Rule 101
 Filing Deadline, Redevelopment District Boundary Changes - V2-H&S 33674
 HEX, Veterans, Disabled Vets, Last Day to File - 273.5, 275-6
 Last Day to File HEX/Vets Affidavit/Claim - R&T 273.5, 275-6
 Last Day to File, Vets'/Disabled Vets', Partial Exempt - R&T 273.5, 276
December 5, Account to Auditor for Money Collected - V2-R&T 2616
December 10,
 First Secured Roll Installment Delinquent - R&T 2617, 2704
 Interest on Railroad Car Tax Paid after - V1-RRCar 11319
 Last Day to,
 File Property Tax Postponement - R&T 20630.5
 File Vets'/Disabled Vets', Partial Exemption - R&T 273.5, 276
 Pay Railroad Car Tax W/Out Penalty – V1-RRCar 11405
 Terminate Disabled Vets Exempt - No Legal Authority
 Terminate Homeowners' Exemption - Rule 135
 Terminate Religious Exemption - No Legal Basis
December 15,
 Provide Racehorse Tax Return for Taxpayers - Rule 1045
 LCA Proposal Final Filing Date - R&T 430.5 (Changed to October 15)
December 25,
 Assessor Provides Mailing List of Racehorse Returns - Rule 1045
 Racehorse Tax Return List to Tax Collector - Rule 1045
 Tax Collectors Statement of Transactions to Auditor - R&T 2616
December 28, 2004, Homeowners' Exemption on Dwelling Damaged or Destroyed by Floods, etc – R&T 218(h)
December 31,
 2010, Lead County Duties, Commercial Air Carriers, remain in effect to – R&T 1153.5
 HCD Reports New Mobilehome Owners to Assessors - R&T 5841
 Last Day to Certify/Adj Timber Tax Rate, SBE – V1-Timber 38202-3
 Last Day to Complete Unitary/Non-unitary Decisions - R&T 744
 Last Day to Est. Timber Immediate Harvest Value – V1-TYT 38204
 SBE Notice of Decision, Petitions for Correction - R&T 749
Decisions, Finality of, by Appeals Board - Rule 326
Declaration, Non-subversive, on Exemption Statements/Returns - R&T 32
Declaration of Default
 Cancellation of - V2-R&T 3444
 Controller, to - V2-R&T 4803
 General - R&T 614, V2-R&T 3436
 Payment Prior to - V2-R&T 3437
 Void - V2-R&T 3444
Declaration of Non-subversion - R&T 32
Declaration of Sale, Erroneous - V2-R&T 4991
Declaratory Relief,
 Action by Assessor - R&T 538, V2-R&T 5152
 Attorney's Fees for Failure to File - V2-R&T 5152
 From Illegal/Unconstitutional Tax Collection - V2-R&T 4808
 From SBE Rules/Regs - R&T 538
Declines in Value,
 Annual Notice of, Required - R&T 619
 Annual Notice of, Content - R&T 619
 Annual Notice to Include Factored Base Year Value - R&T 619
 Annual Review Required - R&T 51(e)
 Appeal Filing Date Extension, Board of Supervisors Resolution - R&T 1603(d)
 Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
 El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 51 fn
 General - CAC XIII-A 2, R&T 51(a)(2)&(e), V2-R&T 4831(b), Rule 461

(Declines in Value, cont.)

- Mining Property – R&T 53.5
- Decree, Final, Quiet Title Action - V2-R&T 3967-3969
- Deed Restrictions/Covenants, Affect on Value - R&T 402.3
- Deeds,
 - Acceptance of, Open Space Land - V2-Gov 51083
 - Contents, Open Space Land Easements - V2-Gov 51082
 - Corrected, Defined - V2-R&T 3708.5
 - Covenants/Restrictions, Affect on Value - R&T 402.3
 - Exemption from Taxation - R&T 212
 - New Tax Deed after Nonpayment of Tax Deed Sale - V2-R&T 3728.1
 - Parity of, Tax-Defaulted Property - V2-R&T 3713
 - Presumption that all Named on Deed have Ownership Interest - Rule 462.200(b)
 - Purchaser, to, Tax Deed Sale - V2-R&T 3708-3712
 - Recordation of - V2-R&T 3708.1
 - Restrictions/Covenants, Affect on Value - R&T 402.3
 - Scenic Easement, Modification - R&T 424
 - Tax Collection,
 - Controller to be Given a Conformed Copy of - V2-R&T 3804.2
 - General - R&T 176
 - Must Record Sale of Defaulted Property - V2-R&T 3804
 - Tax, Voiding of - V2-R&T 3728, 3729
 - Taxing Agency, Presumption of Validity - R&T 175, 177
- Deering Act, Destruction of Records - 1st Pink Tab, Back of Volume 2
- Defamation Actions, Govt Official Liability for - *Nadel v. Regents of UC; Sanborn v. Chronicle Pub. Co. et al*
- Default,
 - Declaration of,
 - Cancellation - V2-R&T 3444
 - Controller, to - V2-R&T 4803
 - General - R&T 614, V2-R&T 3436
 - Payment Prior to - V2-R&T 3437
 - Void - V2-R&T 3444
 - Defendant, of, Quiet Title Action - V2-R&T 3962
 - General - See also Tax-Defaulted Property
 - Impending, Notice of - V2-R&T 3351-3353, 3371
 - Impending, Reminder of - V2-R&T 3351, 3371
 - Installment Payment, on - V2-STATS 1979, Ch.. 27
 - Property Tax Payment, of, Declaration of - R&T 614
 - Tax - See Tax-Defaulted Property
- Defaulted Property,
 - General - See Tax-Defaulted Property
 - Penalties - V2-R&T 4103
- Defaulted Taxes, Deferral of, Installments - V2-R&T 4222.5
- Defendant,
 - Default of, Quiet Title Action - V2-R&T 3962
 - Known, Quiet Title Action - V2-R&T 3951
 - Unknown, Quiet Title Action - V2-R&T 3952-3955, 3961
- Deferral of,
 - Defaulted Taxes, Installments - V2-R&T 4222.5
 - Taxes, Disaster Relief - R&T 194-195.1
- Deferred, Startup or Prematurity Costs, Cable TV Intangible Rights - R&T 107.7(d)
- Deficiencies,
 - Payment of Taxes, in - V2-R&T 2636, 2708
 - Redemption of Tax-Defaulted Property - V2-R&T 4114-4116
- Deficiency Determination,
 - Offsets - V1-Timber 38413
 - Penalties - V1-Timber 38414, 38415
 - Service of - V1-Timber - V1-Timber 38417-19
 - Timber Tax - See Timber Tax
 - Interest Rate, Timber Tax - V1-Timber 38412
- Deficient, or Partial Payment, of Delinquent Tax - V2-R&T 2636, 2708
- Delegation of,
 - Municipal Functions Prohibited - CAC XI-11
 - Taxing Power Prohibited - CAC XI-11
- Deliberation, in Private, at Conclusion of Appeals Board Hearing - R&T 1605.4, Rule 313(i)(1)

Delinquency,
 Certificate of - V1-Timber Tax 38514
 General - See also Tax-Defaulted Property
 Mailing of Unsecured Roll Tax Bill no later than 30 days prior to - V2-R&T 2910.1
 Notice of - V1-RRCar 11451, V2-R&T 2621, 2706
 Penalties, Supplemental Assessment - R&T 75.52, 75.53
 Penalties, Trailer Coach License Fee - V1-VEH 10770
 Publication of - V2-R&T 3371-3385
 Small Sums, Discharge of Accountability of Tax Collector - V2 R&T 2923
 Tax Postponement - V2-Gov 16190-16192
 Tax, Refunds Applied to - V2-R&T 2635.5
 Time of - V2-R&T 2619, 2705.5

Delinquency Penalties/Penalty,
 Cancellation of - V2-R&T 4985.2
 Close of Bus. Day - V2-R&T 2617-19, 2704-05.5, 2821, 2922-22.5
 Supplemental Assessment - R&T 75.52, 75.53
 Trailer Coach License Fee - V1-VEH 10770

Delinquent Abstract, Entry of Corrections on - V2-R&T 4834.5
 Delinquent Certificates, Recording of - V2-R&T 2191.3
 Delinquent Lists, Publication of - V2-R&T 3371-3385
 Delinquent Penalty – See Delinquency Penalties/Penalty
 Delinquent Personal Prop Tax, Vessel Certification Denied - V2-R&T 3205
 Delinquent Roll,
 Destruction of - V2-R&T 4377-4378
 General - V2-R&T 2624, 2626-2634, 2707
 Notation of Redemption - V2-R&T 4109-4109.5
 Notation of Redemption on - V2-R&T 4109

Delinquent Taxes,
 Alternate Collection Procedure - V2-R&T 2851-2862
 Bill Mailed to Wrong Address - V2-R&T 2610.5
 Boat, DMV Withheld Renewal of Cert. - V2-3205
 Cancellation - V2-R&T 4985.2
 Certificate of Delinquency - V1-Timber Tax 38514
 Change in Ownership as Result of - Rule 462.140
 Civil Actions - V2-R&T 3007
 Collection of Costs, Record Prep - V2-R&T 2621, 2706
 Collection of, Personal Property/Fixture on Board Roll - R&T 760
 Correction of Clerical Errors - V2-R&T 4834.5
 Default as of 12:01 July 1 - R&T 3436
 Default on Installment Payment - V2-STATS 1979, Ch.. 27
 Deficient or Partial Payment - V2-R&T 2636, 2708
 Delinquent Roll, Destruction of - V2-R&T 4377-4378
 Distribution of Taxes & Assessments - V2-R&T 4658-4658.4
 Fixtures/Personal Property on Board Roll, Collection of - R&T 760
 General - See also Tax-Defaulted Property
 In Default as of 12:01 July 1 - R&T 3436
 In Lieu Payment, County of 8,000,000 - V2-R&T 4833
 Installment Payments - V2-R&T 4217
 Jeopardy Determination, Hearing Request - Timber Tax 38435
 Liens on Property - V2-R&T 2191.4-2195
 Los Angeles County Civil Unrest - R&T 171 (1993)
 Los Angeles County Civil Unrest - R&T 171 (1993)
 Notice of Delinquency - V1-RRCar 11451, V2-2621, 2706
 Notice of Impending Default - V2-R&T 3351-3353, 3371
 Notice to Creditors - V1-Timber Tax 38502
 Penalty,
 1st Installment - V2-R&T 2617, 2704
 2nd Installment - V2-R&T 2618, 2705
 Entry on Roll - V2-R&T 2623
 Supplemental Assessment - R&T 75.52, 75.53
 Trailer Coach License Fee - V1-VEH 10770
 Waiver - V2-R&T 2610.5
 Personal Property/Fixture on Board Roll, Delinquent Tax Collection - R&T 760
 Railroad Car, Jeopardy Assessment - V1-RRCar 11354
 Railroad Car, Late Payments - V1-RRCar 11405, 11430
 Recording Certificate of Delinquency - V2-R&T 2191.3

(Delinquent Taxes, cont.)

Redemption, Notation on Delinquent Roll - V2-4109, 4109.5
Refunds Applied to - V2-R&T 2635.5
Remittance by Mail - V2-R&T 2512.5
Roll, Delinquent - V2-R&T 2624, 2626-2634, 2707
Sale of Tax Certificates - R&T 3776, 4501 et seq.
Sale of Tax Certificates, Orange Co - R&T 3776, 4501 et seq.
Seizure and Sale - V2-R&T 2963
Small Sums, Discharge of Accountability of Tax Collector - V2-R&T 2923
Supplemental Assessment, Penalty - R&T 75.52, 75.53
Tax Certificates, Sale of - R&T 3776, 4501 et seq.
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Tax-Deeded/Defaulted Property - See Tax-Defaulted Prop
Tax Postponement - V2-Gov 16190-16192
Time of Delinquency - V2-R&T 2619, 2705.5
Trailer Coach - V1-VEH 10769, 10760
Trailer Coach License Fees - V1-VEH 10770
Unsecured Roll - V2-R&T 2922, 2922.5, 2927-2927.5
Unsecured Roll, Mailing no later than 30 days prior to Delinquent - V2-R&T 2910.1
Vehicle, Operation Without Payment - V1-VEH 10853-4

Demolition,
Associated with New Construction - Rule 463.5(c)(2)
Buildings, of, for Exemption Purposes - R&T 214.2
Buildings, of, Welfare Exemption - R&T 214.2
Hospital Facilities, of - R&T 214.2
Supplemental New Construction, as - R&T 75.10, Rule 463.5

Denial, Improper, Veterans' Exemption Audits - R&T 283

Density,
Classification, Inter-County Pipelines - R&T 401.12
Inter-County Pipelines, Low, High & Transitional. Defined - R&T 401.10
High, Inter-County Pipelines, \$20,000 per Mile - R&T 401.10
Low, Inter-County Pipelines, \$9,000 per Mile - R&T 401.10
Transitional, Inter-County Pipelines, \$12,000 per Mile - R&T 401.10

Department, Defined - R&T 10703

Department of,
Aeronautics, County Aircraft Data for - R&T 5366
Child Support Services, Access to Assessor's Records - R&T 408

Finance,
Annual Review of Statutes, Mandated Costs - V2-R&T 2246
County Property Tax Administration Grant Program - R&T 95.35
Estimate of Mandated Cost Reimbursement - V2-R&T 2242, 2243
Property Tax Admin Fund - R&T 95.31, 4703, 4703.2

Motor Vehicles - See DMV & Vehicle License Fees
Social Services, Access to Assessors' Records - R&T 408

Department of Finance v. Commission of State Mandates, Reimbursable State-Mandates - CAC XIIIIB-6

Deposits,
General Fund, in, Tax Distribution - V2-R&T 4651.2
Penalties, of, Failure to File Property Statement - R&T 464
Public Moneys, Investment by Legislature - CAC XI-11
Record & Document Fees in County General Fund - R&T 162
Tax Payments in Bank or County Treasury, of - V2-R&T 2607.1
Timber Tax, of - V1-Timber 38901, 38903

Depreciated Acquisition Cost, Private Rail Car Valuation - V1-RR Car 11203, 11206 11251-2, 11292-3

Depreciation, Functional & Economic Obsolescence - AH 501 pg 61-2 ('82)

Description,
Land, of - R&T 322-327
Property, Unsecured Roll, for Light/Water/Irrigation District - R&T 648-649

Designated Wildlife Areas, In Lieu Fees - V2-F&G 1504

Designation, of Tax Rates - V2-Gov 29100

Destroyed,
Defined - R&T 172.1
Environmentally Contaminated Property - R&T 74.7
Lost Roll, or, Reconstruction - V2-R&T 4838
Substantially Damaged, or, Defined, Base Year Transfer - R&T 69.3

Destroyed Property - See Disaster Relief, Demolition & New Construction

Destruction of,
 Assessment Appeals Applications - V2-Gov 25105.5
 Documents by Assessor, Time Limits - R&T 465
 Improvements, not Owner's Fault - V2-Gov 43007
 Mobilehome, Disaster Relief from VEH License Fee - R&T 172-.1
 Records & Documents - R&T 465
 Records, by Tax Agencies - 1st Pink Tab, Back of Volume 2
 Rolls - V2-R&T 4377
 SBE Records - V2-STATS 1915 Ch.. 59
 Unsecured Roll, after 5 Years - V2-R&T 2928, 2928.1
 Unsecured Roll, Presumption of Payment - V2-R&T 2928.1
 Destruction, or Removal, of Tax-Defaulted Property - V2-R&T 3441
 Detachment Proceedings, Annexation Without, Refunds - V2-R&T 5096.1
 Determination,
 Deficiency, Timber Tax, Rate of Interest - V1-Timber 38412
 Jeopardy, Hearing Request - V1-Timber Tax 38345
 Jeopardy, Late Payment Interest - V1-Timber 38432
 Determination Notice, Failure to File Return, Timber Tax - V1-Timber 38425
 Determination of Market Value, Vehicle License Fees - V1-VEH 10753.2
 Development Board, Transit - R&T 201.1
 Development Cost, Fees for Property Characteristics - R&T 408.3, 409
 Diamond Bar, City of - V2-STATS 1990, Ch. 59
 Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1
 Dimensions, Exterior, Scale Floor plan Drawing - R&T 72
 Diplomatic Property, Cancellation of Certain Taxes - V2-STATS 1980, Ch. 937
 Direct Levies, 2/3rds Vote Req. for Benefit Assessments/Special Tax - Prop 218
 Disabled, Severely and Permanently (Prop 110) - R&T 63.1, 74.3
 Disabled Persons (*See also Handicapped Persons*),
 2nd Base Year Transfer Exclusion Allowed - R&T 69.5(b)(7)
 Accessibility Exclusion - R&T 74.3, 74.6
 Base Year Transfer - R&T 69.5
 Base Year Transfer Exclusion Following Age 55 Exclusion - R&T 69.5(b)(7)
 Certification of Disability, Prop 110 - R&T 69.5(f), 74.3
 Effective Date of Prop 110 - R&T 69.5(i), 74.3(g)
 New Construction Exclusion - R&T 74.3, 74.6
 New Construction Exclusion, Claim Costs - R&T 74.3(f)
 Physician's Certificate for New Construction - R&T 74.3(e)
 Proof of Disability, Prop 110 - R&T 69.5(f)
 Rescission of Claim - R&T 69.5(i)
 Severely, Defined - R&T 69.5(i), 74.3(b)
 Severely and Permanently (Prop 110) - R&T 63.1, 74.3
 Disabled Veterans Exemption (*See also Veterans Exemption; Veterans*),
 \$150,000 Maximum - R&T 205.5
 Confined to Hospital or Care Facility - R&T 205.5(b)(2), 279
 Death of Vet While on Active Duty - CAC XIII-4 (ACA 49, 1992)
 December 10, is Last Day to Terminate - No Legal Basis
 Delayed Disability Rating - R&T 276.1
 Effective Dates - R&T 279
 Eligibility Re-determination - R&T 279.5
 Eligibility, Spouse - CAC XIII-3, 4, R&T 205.5
 Eligibility, Spouse, Vet Died on Act Duty - CAC XIII-4 (ACA 49, '92)
 Eligibility Verification, Continuing - R&T 279
 Error, Escape Assessment - R&T 279.5
 Escape Assessment Due to Error - R&T 279.5
 Filing Period Change to Jan 1 to Feb 15 - R&T 273, 273.5
 Homes - CAC XIII-4, 205.5
 Incorrectly allowed - R&T 279.5
 Incorrectly allowed, Escapes - R&T 279.5
 Ineligible Property - R&T 279.5
 Mobilehomes Owned by - V1-VEH 10788
 Notice of Exemption, Mailing - R&T 278
 Notice of Requirements/Penalty/Duty - R&T 278
 Notice of Requirements/Penalty/Duty - R&T 278
 Ongoing Eligibility Verification - R&T 279
 Partial Exemption - R&T 276, Rule 464
 Property Acquired After Lien Date - R&T 276.2

(Disabled Veterans Exemption, cont.)

Property Return with Affidavit - R&T 277
Property Transferred After Lien Date - R&T 276.3
Residence/Homes - CAC XIII-4, R&T 205.5
Supplemental Assessments - R&T 75.21
Disabled Veterans, Mobilehomes Owned by - V1-VEH 10788
Disaster,
Additional Tax Rates - V2-R&T 2274
Declared by Governor, as - CAC XIII-A-2(e), (f); R&T 170(a)(1)
Defined, Base Year Transfer - R&T 69.3(b)
Reconstruction of Roll Lost/Destroyed by - V2-R&T 4838
Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
Disaster Relief (*See also Calamity; Emergencies*),
1995 Storms/Floods - R&T 196.91-196.93, 17207, 24374.5
2004 Wildfire – R&T 218(g)
2004/5 Floods, etc. – R&T 218(h)
Acquisition of Replacement Property within 3 Years - R&T 69
Assessment or Reassessment - CAC XIII-15, R&T 170, 181-191
Assessor may enroll as Supplemental assessment - R&T 170(i)
Base Year Transfer within 2 Years - R&T 69, 69.3
Base Year Transfer within 3 Years, Board of Supervisors Resolution - CAC XIII-A (2)(e), R&T 69, 69.3, ACA 41
Base Year Value of Damaged/Destroyed Property - R&T 51
Bill Installment Deferral, Secured Roll - R&T 194-195.1
Calamity or Misfortune Without Fault of Owner - R&T 170(a)
Certification, Allocation, Remittance, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
Certification of Reduction, Jan '93 Storms - R&T 196.61-.63
Declared by Governor, as - CAC XIII-A-2(e), (f)
Earthquake & Fire - R&T 197-198.1
General - R&T 69, 51(b)
Homeowners' Exemption – LTA 05/073
Inter-County Transfer, Base Year Value, by Resolution - R&T 69.3
Los Angeles County Civil Unrest, Delinquent Tax - R&T 171 (1993)
Mobilehome,
General - R&T 172, 172.1
Property Tax - R&T 172, 172.1
VEH License Fee - R&T 172, 172.1
Napa Co. 9/30/00 Earthquake, Reduction in Taxes - R&T 195.86-8
Northridge Earthquake - R&T 69
Reductions effective for entire month in which Calamity Occurs - R&T 170(e)(2)
Refunds, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
Replacement Property - R&T 69
Supplemental Assessment - R&T 170(i)
Supplemental Enrollment of Reductions - R&T 170(i)
Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
Without Fault of Owner - R&T 170(a)
Disc - Disclosure or Discovery
Discharge of Accountability, Tax Collector, Delinquent Tax, Small Sums - V2 R&T 2923
Disclosure,
Contribution,
General - V2-Gov 15626, [HPR 7001-7011]
Return of, under Govt. Code 15626 - [HPR 7010]
SBE Board Member - V1-Intro, [HPR 7001-7011]
SBE Board Member Govt. Code 15626 - [HPR 7001-7011]
Financial Interests, of - R&T 672
Records, of, Requirements - R&T 408, 408.1
Requirements for Disclosure of Records - R&T 408, 408.2
Discontinuance, Appeals Board - R&T 1626
Disease,
Grapevine Phylloxera - R&T 53
Pierce's, Grapevines Destroyed by - R&T 53
Wine grape, Special District - Food & Ag 6002 et seq. (not in PTLG)
Dis-incorporation, of Land under LCA - V2-Gov 51235
Disks, Computer, Electronic Storage Media & Programs - R&T 995-995.2, Rule 152, LTA 99/39
Disqualification, Appeals Board Member - R&T 1624.4
Dissolved Partnerships, CIO Exclusion - R&T 64
Displays, Aerospace Museum Display Exemption - R&T 217.1, LTA 04/047

Dissolution, of Corporation, Tax Collection - V1-B&C 11533
 Distribution of,
 Delinquent Taxes/Assessments - V2-R&T 4658-4658.4
 Proceeds, Tax Defaulted Sales - V2-R&T 4671-4, 4704
 Tax Sale, Priorities - V2-R&T 2192.2
 Taxes - See Taxes
 Taxes - 6th Yellow Tab Section of Volume 2
 Distribution Systems, Water, Assessment - V2-R&T 2189.6
 District Attorney, Defined - R&T 163.5, V2-R&T 4802
 Districts,
 Boundary Creation/Change - V2-Gov 54900-54903
 Community Service - V2-STATS 1978 Ch.. 728
 Defined - R&T 95(m), V2-R&T 2131, Gov 50077
 Formation, Revenue Allocation Computation - R&T 99
 Formed to Take over County Service Area, Tax Rate - V2-R&T 2262.2
 Harbor, Maximum Tax Rates - V2-R&T 2263.4
 Irrigation,
 Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
 Acquisition of Secured Roll Copy - R&T 647, 649
 Land Leased to State, Parks/Recreation - V2-STATS 1969 Ch. 1046
 Unsecured Roll Acquisition - R&T 648, 649
 Irrigation/Light/Water, Acquisition of Roll Copy - R&T 647, 649
 Light/Water/Irrigation, Copies of Unsecured Roll - R&T 648-649
 Lighting,
 Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
 Acquisition of Secured Roll Copy - R&T 647, 649
 Acquisition of Unsecured Roll Copy - R&T 648, 649
 Located in more than one County - V2-R&T 2131-2134
 Located in more than one Jurisdiction - Yellow Tab Section, Volume 2
 Memorial, Special Districts do not include - R&T 97.32
 Metropolitan Water, Tax Reliance Reduction Report - R&T 97.6
 Multiple Counties, in - 1st Yellow Tab, Volume 2, R&T 2131-2134
 Municipal Water - V2-STATS 1979 Ch. 111
 Redevelopment, Boundary Changes, Filing Deadline - V2-H&S 33674
 Revenue,
 Allocation - R&T 95.5
 Assessment of Land in Multiple - R&T 606
 Boundary Change Fees Charged to local Govt by SBE - V2-Gov 54902.5
 Definition - R&T 122
 General - See also Revenue Districts
 Refund of Tax Collected by County - V2-R&T 5099
 Taxing Agency Election to Become - V2-Gov 54902.2
 Taxes Collected by County, Refund of - V2-R&T 5099
 Road, Apportionment of Funds - V2-S&H 1650-1654
 Sanitary, Boundary Changes - V2-Gov 54904
 Sanitation, Ventura Regional - R&T 99.5
 School - See Schools, & School Districts
 School Facilities, to Provide SBE with TRA Data - Ed 15301 (not in PTLG)
 Special,
 Allocation of CIOS Revenue - R&T 75.71
 Allocation of New Construction Revenue - R&T 75.71
 Cities to Share Additional Tax Rate - V2-R&T 2280.1
 Defined - R&T 95(m), V2-2215-6, Gov 43073
 Definition - R&T 95(m)
 Jurisdictional Changes - R&T 99.1, 99.2
 Maximum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-.2
 Memorial District not included - R&T 97.32
 Minimum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
 Multiple Counties, in - V-2 R&T 2131-2134; 1st Yellow Tab Volume 2
 Non-enterprise, Property Tax Relief - V2-Gov 16111.5
 Population Estimates - V2-R&T 2228
 Reduction in Allocation - R&T 98.6
 Refund of Tax Collected by County - V2-R&T 5099
 Revenue Allocation Due to CIOS - R&T 75.71
 Revenue Allocation Reductions - R&T 98.6
 State Assistance Payments - R&T 98.7

(Districts) (Special, cont.)

State Assistance Program Payment Increase - R&T 98.7
Subventions, Special Supplemental - V2-Gov 16110-16113
Tax Imposition - CAC XIII-A-4
Tax Payments by City to - V2-Gov 43073
Wine grape Pest & Disease - Food & Agriculture 6200
Subsidiary, Merged with Cities, Revenue Allocation - R&T 96.15
Ventura County Flood Control - V2-STATS 1978, Ch. 1085
Water,
Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
Formed by March 1, 1980, Assessment - V2-STATS 1980, Ch. 450
Mobilehome not Subject to Debt Service Tax - V2-Water 20200
Secured Roll, Acquisition of Copy by - R&T 647, 649
Unsecured Roll Property Description - R&T 648, 649
Districts in Multiple Counties - V2-R&T 2131-2134; 1st Yellow Tab, Volume 2
Ditches,
Assessment of - CAC XIII-19, R&T 984
Water, Assessment - R&T 984
Diving, Boats & Vessels used for, 15% or less of Operating Time - R&T 227
Division of Aeronautics, CA Dept of Transportation, Info - R&T 5366
DMV,
Director to Employ and Fix Salaries - V1-VEH 10952
Enforcement of Vehicle Code Provisions - V1-VEH 10951, 11003
Gap Repayment Fund - V1-VEH 10754.11
License Fee as .65% of Vehicle/Trailer Coach Market Value - V1-VEH 10752-52.1
License Fee Determination - V1-VEH 10752, 10752.1
Mobilehome Information Exchanges with Other Agencies - R&T 5842
Photo of License Obtainable by SBE to Enforce R&T Code - V2-Gov 15618.5
Report of Vessel Registrations to Assessor - V2-VEH Code 9869
Report to Auditor,
Every Six months - V1-VEH 11003.1
Trailer Coach Situs Addresses - V1-VEH 11003.1
Trailer Coaches W/Paid VEH License Fees - V1-VEH 11003.1
SBE May Obtain Copy of Licensee Photo to Enforce R&T Code - V2-Gov 15618.5
Vehicle Market Value Determination - V1-VEH 10753, 10753.2
Vessel Certification Withheld, Delinquent Unsecured Tax - V2-3205
Vessel Registration Report to Assessor - V2-VEH 9869
Doctors' Lawful Compensation, Hospital Exemption - R&T 214.7
Document Fees,
Collection by Auditor - R&T 162
General - R&T 162
Documentary Transfer Tax,
Act - 3rd Blue Tab, Volume 1, V1-DTTA 11901-11934
Bankruptcy/Receivership Exempt - V1-DTTA 11923
Collection - V1-DTTA 11931
Death Transfers, Tax not Applicable - V1-DTTA 11930
Debt Instruments Exempt - V1-DTTA 11921
Exemption of Govt Agencies - V1-DTTA 11922
Exemption of US. Government - V1-DTTA 11922
Foreclosure Instrument Exclusion- V1-DTTA 11926
Gift, Inter Vivos, Tax not Applicable - V1-DTTA 11930
Imposition by Board of Supervisors - V1-DTTA 11911
Imposition of - V1-DTTA 11901-11934
Inter Vivos Gift, Tax not Applicable - V1-DTTA 11930
Location Listing on Doc. - V1-DTTA 11932
Marriage Dissolution Exemption - V1-DTTA 11927
Mobilehome Transfers - V1-DTTA 11913
Mobilehomes - V1-DTTA 11913
Parcel Number Required - V1-DTTA 11911.1
Partnership Interest Exemption - V1-DTTA 11925
Payment of - V1-DTTA 11912
Recordation Subject to Payment - Vol 1-DTTA 11933
Refunds - V1-DTTA 11934
Reorganization Instruments Exempt - V1-DTTA 11923
S.E.C Orders/Conveyances Exempt - V1-DTTA 11924
Tax Due - V1-DTTA 11932

(Documentary Transfer Tax, cont.)

Transfer, by Death, Tax not Applicable - V1-DTTA 11930
Transfer, Inter Vivos Gift, Tax not Applicable - V1-DTTA 11930
Documentary Transfer Tax Act - 3rd Blue Tab, Volume 1, V1-DTTA 11901-11934
Documented Vessel (*See also Vessels; Boats*),
7 or more Persons for Hire - R&T 227
15% or less of Operating Time for Dive, Tour or Whale Watching - R&T 227 (c)
Affidavit Filing Date Shift to Feb 15 - R&T 275.5
Affidavit Late Filing Deadline for 80% reduction, Aug 1 - R&T 275.5
Assessment - R&T 227, 1138-1141
Defined - R&T 130
Dive, Tour or Whale Watching Purposes, used for, 15% - R&T 227
Exemption - R&T 254, 275.5
Last Day to File for R&T 227 Assessment - R&T 275.5
Non-documented - R&T 1141
Notice of Assessment Mailed by August 1 - R&T 275.5
Occasional Use, Commercial Sports Fishing Boats, 15% - R&T 227
Outside of State - R&T 1138
Undocumented - R&T 1141
Documents,
Change in Ownership - R&T 255.7, 480(f)
Destruction of - R&T 465
Fees - R&T 162
Filing by Mail - R&T 166
Recorder Required to Provide Copy of Transfers - R&T 255.7, 480(f)
Recorder to Provide Copies to Assessor - R&T 255.7, 480(f)
Sale of, by SBE - V2-Gov 15622
Time Limit for Destruction by Assessor - R&T 465
To be Recorded - V2-Gov 27279-80
Dolly: Logging, Pole, Pipe, Auxiliary or Tow, Exempt - R&T 225
Domestic Life Insurance Companies,
Separate Accounts - R&T 441.1, 480.7, 487
Separate Account Transfers - R&T 480.7, 487
Domestic Partners, Registered, Exclusion – R&T 62(p)
Domicile, Defined - R&T 5720.6
Dormitory, Mobilehome Definition - V2-H&S 18008
Double Assessments - V2-R&T 4990, 4988
Double Taxation, Prohibition of - R&T 102
Douglas Fir - Rule 1021
Drawing, Defined - R&T 217
Drawing, Scale Floor plan, Copy for Assessor - R&T 72
Drink Containers, Returnable, Assessment - R&T 996
DTTA - Documentary Transfer Tax Act, Blue Tab Section of Volume 1
Due Date,
Property Tax Postponement - V2-Gov 16190-16192
Unsecured Roll Tax - V2-R&T 2901
Duplicate Appeal Applications, Clerk may Reject - R&T 1603.5
Duplicate Filing,
Appeal Applications, Amendments not Duplicate Filings - R&T 1603.5
Appeal Applications, Clerk may Reject - R&T 1603.5
Property Statements - R&T 443.1
Veterans' Exemption Affidavit - R&T 252
Duplicate Property Statement, Return to Taxpayer if Requested - R&T 443.1
Durable, Defined for Possessory Interests - R&T 107(a)(2)
Duties,
Notice of, Disabled Veterans Exemption - R&T 278
Powers of,
Assessor, the - See Assessor
Members of State Board of Equalization - CAC XIII-17
State Board of Equalization, the - V2-Gov 15606-06.1
SBE Secretary, of - V2-Gov 15604, 15605
Dwelling,
Defined - R&T 218
Residential, Sale of, Property Tax Postponement - V2-Gov 16210-16214
Single Family, Assessment - CAC XIII-9, R&T 167, 401.4
Unit, Defined - V2-H&S 18003.3

E

Earthquake(s),

- 1990 - 92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
- Fire, and, Disaster Relief - R&T 197-198.1
- Homeowners Exemption, in Oct., Nov., Dec., 2003 - R&T 214(e)
- Northridge, Disaster Relief - R&T 69
- Napa Co. 9/30/00, Reduction in Taxes - R&T 195.86

Earthquake Hazard Mitigation, Supplemental Assessment Exclusion - R&T 74.5

Earthquake Seismic Rehabilitation - R&T 74.5, LTA 99/60

Earthquake Seismic Safety Improvements Exclusion - R&T 74.5, LTA 99/60

Easement Agreement, Open Space Contract - V2-Gov 51255

Easements,

- Agricultural Conservation - R&T 421.5, 422.5 PRC 10200-10277
- Agricultural Conservation, as Enforceable Restriction - R&T 422.5
- Conservation, Trail and Scenic, Assessment of - R&T 402.1, V2-CIV 815.1
- Conservation, Trail and Scenic, Defined - R&T 402.1, V2-CIV 815.1
- Enforceable Restrictions - See Enforceable Restrictions
- Open Space Land - See LCA Easements
- Scenic, Deed Modification - R&T 424

Economic Obsolescence - AH 501)

Economic Rent,

- Cable TV - R&T 107.7, [Gov 53066]
- General - Rule 8(d), *Clayton v. LA County*
- Possessory Interest, Defined - Rule 21

Economic Revitalization Manufacturing

Equipment - V2-R&T 5108, LTA 99/61

Property, Redevelopment Agency Rebate - V2-R&T 5108, LTA 99/61

Economic Unit (*See also Appraisal Unit*),

- Escape Assessment Per 469 Audit Opens Review of - R&T 1605(e)
- Fixtures, Machinery & Equipment - Rule 461(d)
- General - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
- Inter-County Pipelines, Appeals of - R&T 401.8
- Pipelines, Appeals of - R&T 401.8
- Portion under Appeal - Rule 324(b)
- Timber - Rule 41, 53

Education,

- Assistance from Taxpayers' Advocate - R&T 5908
- Exemption of Buildings used for Higher - CAC XIII-3, 5
- Mandatory for Appeals Board Members - R&T 1624.05
- Revenue Allocation & Distribution - V2-ED 41203.1, 41023.3, 41204.4
- Training Organizations, and, Aircraft - R&T 213.6

Educational and Experience Requirements, Assessor's - V2-Gov Code 24002.5, R&T 670 & 673

Educational Assistance, from Taxpayers' Advocate - R&T 5908

Educational Exhibits, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20

Educational Institutions, of Collegiate Grade - R&T 203

Educational Purpose, Included in Charitable Purposes - R&T 214

Educational Radio Stations, Exempt - R&T 215.5

Educational Revenue Augmentation Fund (ERAF) - CC XIII-B 6

Educational Television Programming, Exempt - R&T 215.5

Educational Television Stations, Defined - R&T 225.5

Efficiency Unit, Mobilehome Definition - V2-H&S 18008

EIR - See Environmental Impact Report

Elderly Persons, Tax Assistance/Postponement - See Aged Persons, Tax Postponement

El Dorado Palm Springs, Ltd. v. Board of Supervisors,

- Application for Reduction of BYV Not Required - R&T 80 fn, 1603 fn
- Decline in Value - R&T 51 fn
- Incorrect Entries, Time for Correction - V2-R&T 4831 fn

ELEC - Elections Code, V2 Other Codes Provisions Tab

Electronic Media, Filing of Property Statement - R&T 441(k); LTA 03/024

Electronic Payment Option - V2-R&T 2512

Electronic Storage Media, Computer, Program Assessment - R&T 995-995.2, Rule 152, LTA 99/39

Elections,

- Establish Maximum Tax Rates - V2-R&T 2265
- Limits of Additional Tax Rates - V2-R&T 2277, 2285-2289
- Limits of Maximum Tax Rates - V2-R&T 2285-2289

(Elections, cont.)

Polling Places Exempt from Taxes - R&T 213.5
State Board of Equalization Members, of - CAC XIII-17
Taxing Agency, to Become Revenue District - V2-Gov 54902.2
Elections Code - Gold Tab, Back of Volume 2, Other Code Provisions
Electric Facilities, Open Space Land - V2-Gov 51238
Electrical Corporation, Assessment - CAC XIII-19
Electrical Generation Facility, County Allocation – R&T 100.9, 721.5; LTA 03/009
Electricity, Solar Generation - R&T 73, LTA 04/051, 05/056
Electronic Storage Media, Computer, Program Assessment - R&T 995-995.2, Rule 152, LTA 99/39
Electronic Fund Transfer,
 General - V2-R&T 2503.1-2505
 Medium of Payment - V2-R&T 2505
Electronic Retention, of Roll Info - R&T 109.6
Eligibility,
 Appeals Board - R&T 1624, 1624.05
 Become Appeals Board Member, to - R&T 1624
 Certificate of, Tax Postponement - V2-R&T 2505, 2514
 Continuing Verification, Disabled Veterans Exemption - R&T 279
 Mobilehome Vehicle License Fee - V1-VEH 10760
 Re-determination, Disabled Veterans Exemption - R&T 279.5
Eligible Dwelling Unit, Defined - R&T 62
Emergencies (*See also Disaster Relief*),
 Additional Tax Rates - V2-R&T 2274, 2275
 Appropriations for Govt Entities, Adjustment- CAC XIIIIB-3
 Assistance Org Incorporated by Congress, Exempt - R&T 213.6
 Defined - R&T 98.6
Emergency Medical Services, Formation of County Service Areas - V2-Gov 54916.5
Emergency Shelters, R&T 2229 Restrict don't Apply - R&T 2229, STATS 1987, Ch 1469, 1988, Ch 77
Eminent Domain,
 Base Year Transfer (Prop 3) - R&T 68, Rule 462.5
 Historical Property Acquired by - V2-Gov 50289
 Open Space Land - V2-Gov 51290-95
 Open Space Land Easements - V2-Gov 51095
 Replacement Property - CAC XIII A-2(d), R&T 68, Rule 462.5
 Timberland Open Space Land - V2-Gov 51150-51155
Employee Benefit Plans,
 Defined - R&T 66
 Exclusion from Change in Ownership - R&T 66
Employee, Board Member - V2-Gov 15605.5
Employee Evaluation, Not to be Based on Value Enrolled Or Taxes Collected - R&T 5907
Employee Owned Hand Tool
 Exemption, Defined - R&T 241
 First \$50,000 Exempt - R&T 241
Employee Retirement Law, 1937, County, Exemptions - V2-Gov 31452-3145.2
Employee Retirement System, Public - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen Opinion 90-908
Employer Withheld Earnings – VI-RR Car 11453, VI-TYT 38503.5
Employment Development Dept, Tax Agency Consolidation - R&T 38
Enclaves, Federal,
 Lands Ceded by Mexico Prior to Statehood Are Not - CAC XIII-1 fn
 Mobilehomes on - LTA 81/54
 Prior to Sep 19, 1939 - Rule 21(b), 12 USCA, Sect 1748 et seq., Art 1 Sec 2 US Constitution, *Humble, Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish Co.* 23 Mar '64 USCC, 10 USC 2667 (e), LTA 77/110, 81/54
Energy Systems, Active Solar - R&T 73 (sunset 1 Jan 06), LTA 04/051, 05/056
Endangered Species, Wildlife Habitat Contract - R&T 423.8
Endorsements, of Book & Page on Recorded Instruments - V2-Gov 27321
Enforceable Restrictions/Enforceably Restricted,
 Conservation Easement - V2-Civ 815.7
 Defined - R&T 110, 402.1-3, 422, 439, *Carlson v. AAB*
 Full Cash Value - R&T 402.1, 110 ("construction" footnote)
 Hazardous Waste - R&T 402.1-.3, V2-H&S 25202.2, 25229
 Historical Property - R&T 439
 Land, Appeals Board - R&T 1630
 Land, on - R&T 402.1-402.3
 LCA Proposal Final Filing Date - R&T 430.5
 LCA land under Agricultural Conservation Easement - R&T 422.5

(Enforceable Restrictions/Enforceable Restricted, cont.)

- Open Space Land,
 - Defined - R&T 422
 - Easements - V2-Gov 51096
 - Enforcement - V2-Gov 16147
 - Valuations - R&T 423.3, 426, 430.5
- Property, Section 8, Valuation of - R&T 52
- Timberland - V2-Gov 51118
- Enforcement,
 - Out-of-state Tax Liabilities, of - R&T 30
 - Property Tax Postponement - V2-Gov 16200-16202
 - U.S. Government Tax Liability - R&T 30
 - Vehicle License Fee Provisions - V1-VEH 10951, 11003
- Enforcement Actions, Timberland - V2-Gov 51116
- Engravings, Defined - R&T 217
- Enrolled Assessment, Written Request for Supporting Information - R&T 408(e)(2)
- Enrollment, Property Pending An Exemption Claim - R&T 272
- Entities, Public,
 - Liability for Tax/Penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
 - Liens Acquired by - V2-Gov 53938-53939
- Entrepreneurial Profit, Special Use Properties - R&T 401.6
- Entrepreneurial Services/Profit - R&T 401.6, Rule 6(b)
- Entry of Payment, Unsecured Roll, by Tax Collector - V2-R&T 2913
- Entry of Penalty on Roll - R&T 505, Rule 261
- Entry on Roll,
 - Assessments made Pursuant to R&T 501through 532.2 - R&T 533
 - Delinquent Tax, Penalty - V2-R&T 2623
 - Escapes Following Audits - R&T 533
- Environmental Impact Report, Timberland Exemption - V2-Gov 51119
- Environmentally Contaminated Property, Transfer of Base Year Value - R&T 69.4
- Environmentally Contaminated Property Exclusion - R&T 74.7
- Equal or Lesser Value,
 - Defined, BYT - R&T 69.3(b)
 - Replacement Dwelling - R&T 69.5(a)(1), (g)(5)
- Equalization (*See also SBE; Appeals; Appeals Board*)
 - Annual, by SBE, of State Assessed Property - R&T 721
 - Appeals Hearings to be Held within 2 Years - 1604, 1606, Rule 309
 - Application for - R&T 80, 81, 2050, Rule 308.6
 - Board of - See Appeals; Appeals Board; County Board
 - Cities - V2-Gov 43065, 43066
 - County Appeals Board, by - R&T 1601-1721, Rule 301-326
 - Escape Per R&T 469 Audit Opens Review of Economic Unit - R&T 1605(e)
 - General - Yellow Tab, Part 3, Volume 1
 - Hearing, SBE, Quorum Defined/Required - V1-HPR 5072
 - Hearings, 4th Monday of Each month - R&T 1604, 1605, Rule 309
 - Overcoming Presumption of Value after 2 Years - Rule 309(c)
 - Outside Regular Period, Notice of Assessment and Review - R&T 1605
 - Regular Period - R&T 1604
 - SBE - Yellow Tab, Part 3, Volume 1, R&T 1815-2125
 - State Assessed Property where City Makes Assessments, of - R&T 1901-03
 - State Board, by - R&T 1815-2125, Rule 371-404
 - State Board of - See SBE
- Equipment,
 - Appraisal Unit with Machinery & Fixtures - Rule 461(d)
 - Assessors', to be Provided by Board of Sups or SBE - R&T 1251-6
 - Exemption, Hand Tools, Employee Owned, 1st \$50,000 - R&T 241
 - Hand-held Power Tools, Hand Tool Exemption - R&T 241
 - Hand Tools, Employee Owned, 1st \$50,000 Exempt - R&T 241
- Leased,
 - Assessment Situs - CAC XIII-14, R&T 1019, Rule 204, 205,
 - Primary Place of Business, Single Assessment - R&T 623
 - Single Assessment of - R&T 623
 - Situs of - R&T 623, 1019, Rule 204, 205, CAC XIII-14
- Manufacturing, Economic Revitalization - V2-R&T 5108, LTA 99/61
- Possessory Interest In - R&T 107, 201.5
- Power Tools, Hand-held, Hand Tool Exemption - R&T 241

(Equipment, cont.)

Rubber-Tired - R&T 994
Single Assessment of - R&T 623
Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
Steel-Wheeled - R&T 994
Track-Laying - R&T 994
Water Conservation, New Construction Exclusion - R&T 73.5 (SCA 4 '93)
Equity, Property Tax, Commission on - Senate Resolution #42, 1991
Equivalent, Cash,
 Consideration Paid, of, Value Presumption - Rule 2
 Conversion to - Rule 4
Equivalent of New, Substantial, New Construction - Rule 463 (b)(3), LTA 79/24
Erroneous Declaration of,
 Power of Sale - V2-R&T 4992
 Tax De-Faulted Property - V2-R&T 4991
Erroneous Re-Declaration, of Tax Default - V2-R&T 4839.1
Erroneous Refund, Timber Tax,
 Interest Relief - V1 - TYT 38624
 Trail Held in Sacramento County - V1-Timber 38622
Erroneous Tax Payments, to State, by Local Government - R&T 34
Errors, and Omissions
 General - R&T 51, 51.5, 531, 531.2, 532, 866, V2-R&T 4831, Rule 461(b)
 In Determination of Value - R&T 51.5, V2-R&T 4831(b)
Errors,
 Assessee's, Correction of - V2-R&T 4831.5
 Assessee's, Correction of, SBE - V2-R&T 4876.5
 Assessment, in Lieu Payment, County of 8,000,000 - V2-R&T 4833
 Assessor's, Cancellation of Penalties, Etc - V2-R&T 4985
 Assessor's Judgment and Clerical - R&T 51.5, V2-R&T 4831, LTA 91/53
 Assessor's Judgment, affect on Appeal Filing period - R&T 1603, 1605(b), LTA 95/36
 Auditor Correction of - V2-R&T 4832
 Clerical, & Statute of Limitations - R&T 51.5, V2-R&T 4831, LTA 91/53
 Clerical, on Delinquent Roll, Correction - V2-R&T 4834.5
 Correction of by Auditor - V2-R&T 4832
 Declines in Value, Correction w/in 1 Year of Roll Delivery - R&T 51(a)(2) &(e), V2-R&T 4831(b) LTA 95/54
 Determination of Additional Tax Rates - V2-R&T 2276, 2325.1
 Due to Auditor's Cancellation of Penalties - V2-R&T 4985
 In Fact - R&T 51.5, Rule 461(b), V2-R&T 4831, LTA 91/53, 95/54
 In Fact, Declines in Value - Rule 461(b), V2-R&T 4831, LTA 95/54
 In Owner's Name, Validity of Assessment - R&T 613
 In Publication of the Roll, Correction of - V2-R&T 4841-2
 Judgment,
 12 month Appeal Period - R&T 1603(c), 1605(b), LTA 91/53, 95/36
 Appeal outside Normal Period - R&T 1603, 1605(b), LTA 91/53, 95/36
 Assessor /Taxpayer Agreement, Appeal Term - R&T 1603, LTA 91/53, 95/36
 Declines in Value - V2-R&T 4831, LTA 95/54
 General - R&T 51.5, 1603, 1605(b), V2-R&T 4831(b), LTA 91/53, 95/36
 On Secured Roll, Correction of - R&T 51.5, Rule 461, V2-R&T 4831(b), 4840, see Roll Corrections
 Or Omissions in Determining 1971-73 Tax Rates - V2-R&T 2267
 Or Omissions, in Determination of Value - R&T 51.5, 531, 531.2, Rule 416, V2-R&T 4831(b), LTA 95/54
 Property Deeded to State - V2-R&T 4992
 Railroad Car Tax, Time Limit for Correction -V1-RRCar 11426
 State Board, Correction of - V2-R&T 4876
 Tax Collector's, Cancellation of Penalties, Etc - V2-R&T 4985
 Tax Rate, Notification by State Controller - V2-R&T 2325.1
 Tax-Defaulted Property - V2-R&T 3438
Escape, Proposed Notice of - R&T 531.8
Escape Assessments (*See also Roll Correction; Statute of Limitations*),
 4 Year Installment Payment Plan, if Bill over \$500 - V2-R&T 4837.5
 4 Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5
 4 Year Statute of Limitations - R&T 51.5(b), 532, 866(SBE), V2-4831(a)
 8 Year Statute of Limitations - R&T 75.11(d), 532
 75% Penalty Application of - R&T 503
 Alpha Index - R&T 505, 532, 615
 Appeals, Burden of Proof - R&T 167
 Audit Per 469, Opens Review of all Assessee's Prop at Site - R&T 1605(e)

(Escape Assessments, cont.)

Audits - R&T 533
BIX Incorrectly allowed - R&T 531.5
Bills over \$500, Payment over 4 Years - V2-R&T 4837.5
Burden of Proof upon Appeal - R&T 167
Change in Ownership Statute of Limitations - R&T 75.11 532
CIOS Filing Tolls Statute of Limitations - R&T 75.11, 532
Complaints About Escaped Property, by Taxpayer - R&T 1362
Declaratory Relief for Unconstitutional Rules - R&T 538
Declines in Value - V2-R&T 4831(b), LTA 95/54
Disabled Veterans Exemption in Error - R&T 279.5
Due to Inaccurate Property Statement Info - R&T 531.4
Entry on Roll - R&T 864
Economic Unit Review if Escaped per §469 Audit - R&T 1605(e)
Escape Per §469 Audit Opens Review of Economic Unit - R&T 1605(e)
Exemption Incorrectly allowed - R&T 531.1
Extension of Time for - R&T 532.1
Extension of Time for, 90 Days, Notice of Proposed Escape - R&T 532.1
General - R&T 531-538, 4831-45,
HEX Incorrectly allowed - R&T 531.6
Inaccurate Statements on Bus Prop Report-R&T 531.4
Installment Payments over 4 Years, if Bill over \$500 - V2-R&T 4837.5
Installment Payment Plan, Interest Charge - V2-R&T 4837.5
Liens - R&T 867
Low Value Exemption - R&T 531.9
Offset Billing - R&T 533
Penalty, 75%, Application of - R&T 503
Penal, Entry on Roll - R&T 505, Rule 261
Payment over 4 Years if Bill over \$500 - V2-R&T 4837.5
Proposed, Notice of - R&T 531.8
Proration of - R&T 531.2(b)
Railroad Car Tax - V1-RRCar 11315, 11317, 11318
Escape Assessments. Refund Actions during §4837.5 Installment Plan - V2-R&T 5145.5
Roll Corrections - See Roll Corrections
Review of Economic Unit if Escaped Per §469 Audit- R&T 1605(e)
SBE, by - R&T 758
Statute of Limitations,
 4 Year - R&T 51.5(b), 532, 866(SBE), V2-R&T 4831(a)
 8 Year - R&T 75.11(d), 532
 General - R&T 51.5, 531.2, 532, 866
 Change in Ownership - R&T 75.11, 532
 Indefinite Until CIOS/PCOR filed - R&T 75.11, 532
 Tolled until CIOS/PCOR filed - R&T 75.11 532
Supplemental Assessment not Classed as - R&T 75.13
Taxpayers' Advocate to make Recommendations - R&T 5905
Transfer of SBE Prop to Evade Tax - R&T 863
Under-assessed Property, 8 Year Statute of Limitations - R&T 75.11(d)(2), 532
Escaped Property,
 Complaints about, by Taxpayer - R&T 1362
 Due to Inaccurate Property Statement Info - R&T 531.4
Escrow, Space in Mobilehome Park Held in, 36-month Change in Ownership Exclusion - R&T 62.2, LTA 99/75
Escheated Property - V2-R&T 4986.6
Estate for Years, Change in Ownership - Rule 462.060(b)
Estates, Decedent's, Assessment of - R&T 982-982.1
Estates, Timeshare - See Timeshare Estates
Estimated Assessment, Railroad Car Tax - V1-RRCar 11312
Estimated Term of Possession, PI, Renewal/Sublease/Assignment not CIO - R&T 61,62
Estimates, Mandated Cost Reimbursement, Dept of Finance - V2-R&T 2242, 2243
Estimates of,
 County Population - V2-R&T 2227
 Population - V2-R&T 2227-2228.1
 Redemption Amount, Tax-Defaulted Property - V2-R&T 4105.1
 Tax - See Gov Code, State Map Act, Art 8, Sec 66492 et seq. (Not in PTLG)
 Value,
 Appeals, Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
 Failure to Provide Information - R&T 501

(Estimates of)(Value, cont.)

Local Jurisdictions, for - V2-Gov 27421
Unknown or Absent Owner - R&T 460
Estimates, Tax - See Gov Code, State Map Act, Art 8, Sec 66492 Et Seq. (Not in PTLG)
Etchings, Defined - R&T 217
Evaluation, Employee, Not to be Based on Value Enrolled Or Taxes Collected - R&T 5907
Evasion, of Tax on Personal Prop, by Concealment/Removal - R&T 502-504
Evidence,
 Appeal Hearings - See Footnotes to R&T 1610.8, Rule 313, *Emil Shubat v. Sutter County*, LTA 93/75
 Applicant's Value Opinion on Appeal App not Binding at Hearing - R&T 1610.8
 Assessments of other Properties not to be Considered at Appeals Hearings - Footnote to R&T 1610.8 (Evidence)
 Texaco v. LA County
 Comparable Sale Content, Appeals Board, Rule 4 must be Strictly Followed - *Main & Van Karman Associates v. Orange County*, LTA 94/41, Rule 4
 Subpoenas by Appeals Board - R&T 1609.4
Evidentiary Hearings, SBE Reassessment Petitions - Rule 913
Examination Waiver, Assessment Appeals - R&T 1608
Examples of,
 Fixture Classification - Rule 122.5(e)
 Improvement Classification - Rule 124
 Land Classification - Rule 124
Excess Proceeds, Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2961
Excess Property Tax - V2-R&T 2611.5
Excess Revenue,
 Local Govt, Return of - CAC XIIIIB-2
 Revision of Tax Rate by Local Government - CAC XIIIIB-2
Excess Sales Tax, Defined - R&T 100.2
Exchange of Information,
 \$100,000 Roll Value Minimum - R&T 1606
 10 Day Reply Time Before Hearing - R&T 1606(c)
 30 Day Minimum Notice - R&T 1606(a)
 Appeal - R&T 80-81, 1606, *B of A vs. County of Fresno*, Rule 305.1
 Incomplete Compliance - Rule 309(c)
 Initiation by Assessor or Applicant - R&T 1606, *B of A vs. County of Fresno*
 Other Agencies, with, re: Mobilehomes - R&T 5842
Exclusions,
 \$50,000, Fairground Possessory Interest Low Value Exemption - R&T 155.20
 Accessibility Exclusion for Disabled Persons - R&T 74.6
 Base Year Transfer Cutoff Date, Extended Indefinitely - R&T 69.5
 Possessory Interest, \$50,000 Low Value Exemption - R&T 155.20
 Change in Ownership (*See also Change in Ownership, Exclusions*),
 Base Year Transfer Cutoff Date, Extended Indefinitely - R&T 69.5
 Commercial v. Residential Use - R&T 69.5(g)(3)&(4)
 Cooperatively Owned Apartments - R&T 62(i)
 Disabled Persons, 2nd use of - R&T 69.5(b)(7)
 General Provisions - R&T 61-69.5, Rule 462.240 et al
 Grandparent/Grandchild - LTA 97/32 (*See also Grandchild/Grandparent*)
 Grandparent/Grandchild: Prop 193 - R&T 63.1; LTA 97/32, 98/23
 Grandparent/Grandchild Transfers - R&T 63.1, LTA 97/32, LTA 98/23
 Housing Cooperatives - R&T 62(i)
 Joint Tenancies - Rule 462.040(b)
 Legal Entities - Rule 462.180(b), (d)
 Mobilehome Park Transfers - R&T 62, 62.1, 62.2, LTA 99/75, 02/010
 Parent/Child Transfers - R&T 63.1, LTA 00/005, 03/018 (*See also Parent/Child*)
 Parent/Child, \$ 1,000,000 Limitation - R&T 63.1(a)(2)
 Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
 Registered Domestic Partners - R&T 62(p)
 Replacement Property - R&T 68
 Tenancies in Common - Rule 462.020(b)
 Trusts - Rule 462.160(b),(d)
 Environmentally Contaminated Property - R&T 74.7
 Fairgrounds, Possessory Interest, \$50,000 Low Value Exemption - R&T 155.20
 Government Royalty, Oil & Gas - R&T 107.2, 107.1-107.3, *Oryx v. Kern County*
 Grandparent/Grandchild - See Grandparent/Grandchild, LTA 97/32
 Grandparent/Grandchild Transfers - R&T 63.1, LTA 97/32
 New Construction - See New Construction Exclusions

(Exclusions, cont.)

Parent/Child Transfers - R&T 63.1, LTA 00/005, 03/018 (*See also Parent/Child*)
Parent/Child Transfer, Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)
Exclusive, Defined for Possessory Interests - R&T 107(a)(3)
Exclusive Use, Possessory Interest, Defined - Rule 21
Excusable Delay, Filing Change in Ownership Statement (CIOS) - R&T 483
Executive Officer, Defined - R&T 95
Executive Order, Defined - V2-R&T 2209
Executor, Assessment to - R&T 612
Exempt Land,
 Assessment of Improvements - R&T 609
 Improvements on - R&T 609
Exempt Property,
 Defined - V2-R&T 5081
 General - CAC XIII-3, XIIB-8, R&T 201-286, Rules 131-136
 PI on Secured Roll not a Lien - V2-R&T 2190
 Report of Lease or Other Usage within 60 Days - R&T 480.5
 Sold to Ineligible Transferee - R&T 75.23
Exemption,
 \$5,000, Low Valued Property - R&T 155.20
 \$5,000, not Applicable to R&T 52 Property - R&T 155.20
 \$50,000, Employee Owned Hand Tools - R&T 241
 \$50,000, Fairground Possessory Interest Low Value Ordinance - R&T 155.20
 \$50,000 Low Value Ordinance, Cultural/Convention Centers - R&T 155.20
 \$50,000 PI, Temporary/Transitory Use, Convention/Cultural Center - R&T 155.20
 1 December Last Day to File Claim/Affidavit for Selected Exemptions - R&T 273.5, 275-6
 Affidavit, Destruction of - R&T 465
 Affidavit Filing Deadlines - R&T 254.5, 255, 259.11, 259.12, 259.13
 Affidavit/Statement Filing 1st Time & Thereafter, Welfare - R&T 254.5
 Agricultural Fair Exhibits - See Agricultural Fair Exhibit
 Aircraft,
 Being Repaired - R&T 220, LTA 02/002
 In state for Repair - R&T 220, LTA 02/002
 Owned by a Government/Foreign Govt. - R&T 5331, 5332
 Owned by the United States - R&T 5331
 Anatomical Gifts/Body Parts - R&T 33
 Animals - R&T 224
 Appeals Board has no Jurisdiction to Grant or Deny - Rule 302(c)
 Art Gallery Displays - R&T 217
 August 1, Last Day to File Historical Aircraft Exemption Claim for Partial Exemption - R&T 276.5
 Aviation & Aerospace Organizations - R&T 213.6
 Blind Vending Stand Operator's Stock in Trade - R&T 216
 Blind Vendor's Stock in Trade - R&T 216
 Blood and Blood Tests, Etc., from Taxation - R&T 33
 Blood and Human Body Parts - R&T 33
 Bonded Indebtedness Included - R&T 214
 Bonds, from Taxation - CAC XIII-3, R&T 208, 212
 Bonds, Local Govt, from Income Tax - CAC XIII-26
 Builder's Inventory, from Supplemental Assessment - R&T 75.12
 Buildings under Construction - CAC XIII-5
 Buildings used for Higher Education - CAC XIII-3, 5
 Buildings used for Religious Purposes - CAC XIII-3, 4, 5
 Business Inventory - R&T 129, 219, 531.5, Rule 133 (*See also Nursery Stock*)
 Business Inventory - Illegal Goods Exclusion - R&T 129
 Business Money Kept on Hand, from Tax - R&T 212
 California Academy of Sciences - CAC XIII-4, R&T 203.5
 California Pollution Control Financing Agency - V2-H&S 44556
 California School of Mechanical Arts - CAC XIII-4, R&T 203.5
 California State University - See Cal State University
 Cancellation of Taxes - R&T 75.12, V2-R&T 5081-5091
 Cargo Containers - R&T 202
 Cash on Hand, Business - R&T 212
 Cemetery,
 Affidavit - R&T 256.5
 Affidavit Contents - R&T 256.5
 Annual Notice - R&T 256.6

(Exemption)(Cemetery, cont.)

- Exemption from Special Assessment - CAC XIII-3
- Filing of Affidavit - R&T 254
- General - CAC XIII-3, R&T 204
- Late Claims - R&T 270
- Notice of Eligibility - R&T 256.6
- Pre-1900 - R&T 256.6
- Property Acquired after Lien Date - R&T 271
- Scope of - Rule 132, (*See also Cemetery*)
- Certain Buildings under Construction - CAC XIII-5
- Charitable Organizations - CAC XIII-4, -5
- Church,
 - & Religious Property, Acquired after Lien Date - R&T 271
 - Annual Affidavit Contents - R&T 256, 257
 - Annual Affidavit Filing - R&T 254, 255-257
 - Annual Notice from Assessor - R&T 257.1
 - Buildings under Construction - CAC XIII-5
 - Claims - R&T 256-257.1
 - Eligibility - CAC XIII-4
 - Filing Deadline - R&T 255
 - General- CAC XIII-3, -4, -5 R&T 206-207, 256-257, 270-1
 - Late Claims - R&T 270
 - Lease or Rental of Property - R&T 206.2
 - Leased parking Lots - R&T 206.1
 - Leased Personal Property - R&T 207.1
 - Notice of Eligibility - R&T 257.1
 - Parking Areas - R&T 206.1
 - Penalty for Failure to Notify of Incorrect - R&T 257
 - Tax Reduction Benefit to Organization - R&T 206.2
- City Property - R&T 202
- Civil Air Patrol Personal Property, now indefinite - R&T 213.6
- Claims Pending, Enrollment of Prop. Subject To - R&T 272
- Claims,
 - Failure to File - CAC XIII-6
 - Late - R&T 270-279.5
 - Procedure - R&T 251-261
 - Supplemental Assessment Refunds & Cancellations - R&T 75.12
- Cogswell Polytechnical College - CAC XIII-4, R&T 203.5
- College,
 - Affidavit Contents - R&T 258
 - Annual Affidavit - R&T 254
 - Buildings, Land, & Equipment - CAC XIII-3, -5
 - Late Claims - R&T 270
 - Property Acquisition after Lien Date - R&T 271
 - Student Bookstore Personal Property - R&T 203.1
- Community College - CAC XIII-3, R&T 202, 202.6, 270
- Convention/Cultural Center, \$50,000 Low Value Ordinance - R&T 155.20
- Conveyance, State to Nonprofit Corporation - V1-DTTA 11929
- Conveyance, to State - V1-DTTA 11928
- County Property - R&T 202
- Crops - CAC XIII-3, R&T 202, 223, (*See also Nursery Stock*)
- Crops, Nursery Stock - R&T 202, 223, 129, 219, 531.5, Rule 133(e), AH 567
- Cultural/Convention Centers \$50,000 Low Value Ordinance - R&T 155.20
- Debentures - R&T 212
- Debts Secured by Land - CAC XIII-3
- Deeds - R&T 212
- Deeds of Trust - R&T 212
- Deeds, from Taxation - R&T 212
- Demolition of Buildings, for Purposes of - R&T 214.2
- Disabled Person Accessibility Exclusion - R&T 74.6
- Disabled Veteran - See Disabled Veteran Exemption
- Document Transfer Tax, from,
 - Bankruptcy/Receivership - V1-DTTA 11923
 - Marriage Dissolution - V1-DTTA 11927
 - Partnership Interests - V1-DTTA 11925
- Educational Purpose Included in Charitable Purpose - R&T 214

(Exemption, cont.)

Educational Radio Stations - R&T 215.5
Educational Television Programming - R&T 215.5
Employee Owned Hand Tools, 1st \$50,000 - R&T 241
Emergency Assistance Organizations - R&T 213.6
Escape Assessment, Low Value Exemption - R&T 531.9
Fair Exhibit,
 Affidavit - R&T 254, 259
 Exhibit Definition - R&T 213
 Late Claims - R&T 270
 Property Acquired after Lien Date - R&T 271
Fairground Possessory Interest Low Value Ordinance - R&T 155.20
Federal Property from Property Tax - Supremacy Clause US Constitution, *McCulloch v. Maryland (1819)*, LTA 76/12, 77/110 & 78/3, (See also *Federal Enclave*)
Federal Property used to Protect Migratory Birds - R&T 254.2
Filing of Claim for Reimbursement, by Auditor - V2-R&T 2229
Filing Periods - See specific exemption in question
Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
Financial Statement Filing 1st Time & Thereafter - R&T 254.5
Fire Protection Vehicles, from License Fee - V1-VEH 10781
Foals - R&T 5741
Foreclosure Instruments from Document Transfer Tax - V1-DTTA 11926
Forms, Prescribed by SBE - Rule 101
Forms, SBE Assessed Property - Rule 101
Fruit & Nut Trees, General Provisions - CAC XIII-3, R&T 211, Rule 131
Fruit, and Nut Trees, and Vines - See Exemption, Trees & Vines
Fruit, Grapevines Planted to Replace vines Less than 15 Years Old, Phylloxera - R&T 53
Fruit, Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Govt. Entities, from Documentary Transfer Tax - V1-DTTA 11922
Govt. Entities from outside CA not Exempt - CAC XIII-11, XIIIIB-8(d)
Govt. Property - CAC XIII-3, -11, XIIIIB-8(d), R&T 202,
Govt. Vehicles, US, from VEH License Fees - V1-VEH 10781-82
Hand Tools, Employee Owned, 1st \$50,000 - R&T 241
Handicapped Persons - CAC XIII-8, -5, R&T 214
Historical Aircraft, August 1 Last Day to File for Partial Exemption - R&T 276.5
Homeowners' - See Homeowners' Exemption
Hospital - CAC XIII-4, -5, (See also *Hospital*)
Household Furnishings - R&T 224, Rule 134
Human Body Parts and Blood - R&T 33
Huntington Library & Art Gallery - CAC XIII-4, R&T 203.5
Immature Forest Trees - CAC XIII-3
Income Tax, from, Nonprofit College - CAC XIII-26
Incorrectly allowed - R&T 531.1, 531.1
Incorrectly allowed Disabled Veterans - R&T 279.5
Indebtedness, Bonded, Included in Welfare Exemption R&T 214
Instruments Securing Debt from Doc. Transfer Tax - V1-DTTA 11921
Intangible Assets & Rights - R&T 107.7, 995, 997, 998, V2-B&C 23154, LTA 91/73, 92/07, 93/75, 94/04, *Roehm v. Orange County, Stanislaus County v. App Board, Emil Shubat v. Sutter County*,
Land-Secured Debts - CAC XIII-3
Leased Property, to Government - R&T 202
Legislative Analyst Review/Report on - V2-R&T 2229
Libraries - See Libraries
Limitations - V2-R&T 2229
Local Govt Property - CAC XIII,-3, -11, XIIIIB-8(d)
Low Income Housing, Leases of - R&T 236, 237
Low or Moderate Income Housing - R&T 214, 237, LTA 99/76
Low Value, of \$5000 or Less - R&T 75.55, 155.20
Low Value Exemption, Escape Assessment - R&T 531.9
Low Valued Property,
 \$5000 - R&T 155.20
 \$50,000 Possessory Interest - R&T 155.20
 General - CAC XIII-7, R&T 155.20
 Not Applicable to §52 Property - R&T 155.20
Mail Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
Mail Solicitation, Filing Service Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
Military Personnel - CAC XIII-3

(Exemption, cont.)

Mobilehome, from Vehicle License Fees - V1-VEH 10784-5
Mortgages - R&T 212
Museum - See Museum Exemption
New Classes of, not to Extend more than 5 Yrs/75% of Value - V2-R&T 2229, STATS 87/88
Nonprofit Corporation Receiving Govt Funding - R&T 214.10
Notes - R&T 212
Notice of Mailing, Disabled Veterans - R&T 278
Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567
Partial,
 Disabled Veterans - R&T 276, Rule 464
 Historical Aircraft - R&T 276.5
 Veterans/Disabled Veterans - R&T 273.5, 276, Rule 464
Pending Claims, Enrollment of Property - R&T 272
Personal Effects - R&T 224, Rule 134
Personal Property, Civil Air Patrol, now indefinite - R&T 213.6
Personal Property, Trailers & Semi-trailers - R&T 225
Personal Property, with Low Value - R&T 155.20
Pets - R&T 224, Rule 134
Plants, Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567
Polling Places - R&T 213.5
Possessory Interest, Temporary/Transitory Use, Convention/Cultural Center - R&T 155.20
Possessory Interest, \$50,000 - R&T 155.20
Possessory Interest, Fairground, Low Value Ordinance - R&T 155.20
Post-secondary Education, Buildings used for - CAC XIII-3, -5
Property in Transit - Rule 203
Property used for Charitable Purpose - CAC XIII-4, -5
Property with Full Value of No more than \$2000 - R&T 155.20
Public Property - CAC XIII-3
Public Schools - See Schools, Public, & School Exemption
Radio Stations, Educational - R&T 215.5
Redevelopment Plans Dedicated to Certain use - R&T 214.13
Reimbursement by State for Revenue Loss - V2-R&T 2229
Religious (*See also Church Exemption*),
 Affidavit - R&T 257
 Annual Notice from Assessor - R&T 257.1
 General - R&T 207
 Property Acquired after Lien Date - R&T 271
Report of Lease or Other Usage within 60 Days - R&T 480.5
Report of Tax Base Reduction - V2-STATS 1971 Ch. 1762
Revenue Loss, Sales/Use Tax/ Reimbursement - V2-R&T 2230
Rummage Sale Storage Area Charitable Organization Museum Support - R&T 214.14(d)
Sale Storage Area, Rummage, Charitable Organization Museum Support - R&T 214.14(d)
Sales & use Tax, Reimbursement for - V2-R&T 2230
SBE to Prescribe Forms and Procedures - R&T 251
Schools - See School Exemption
Securities - R&T 212
Seed Potatoes - R&T 234
Seedlings, Nursery Stock - CAC XIII-3, R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567
Separate Assessment, from, Condominiums, Request for - V2-R&T 2188.3-.6
Shares of Capitol Stock - R&T 212
Solvent Credit - R&T 212
State-Owned Property - CAC XIII-3
Storage Area, Rummage, Charitable Org. Museum Support - R&T 214.14(d)
Student Bookstore Personal Property - R&T 203.1
Supplement Assessments, Cancellation & Refund - R&T 75.12
Tax Representative Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Taxes Due if Claim not Properly Filed - V2-R&T 4987, 5081-5091
Tax-Defaulted Welfare Exempt Prop, Min Sale Price & Appraisal Fee - R&T 3698.5
Timber - CAC XIII-3
Totally Disabled Veteran - CAC XIII-4
Tree & Vine,
 General - CAC XIII-3, R&T 211, 223, Rule 131
 Grapevines Replacing vines Less than 15 Years Old, Phylloxera - R&T 53
 Nursery Stock - R&T 129, 202, 219, 223, 531.5, Rule 133(e), AH 567
 Personal Property for Subsequent Planting - R&T 223

(Exemption, cont.)

Tribal Housing - R&T 237, 259.13, 270
US Government Vehicles from VEH License Fees - V1-VEH 10781-82
US Government, Documentary Transfer Tax - V1-DTTA 11922
Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
University of California,
 Bookstores - R&T 202.2
 Student Govt used Property - R&T 202.2
 Student Organization Prop - R&T 202.7
Valid Applications, Enrollment by Assessor - R&T 272
Vendors, Blind, Stock in Trade - R&T 216
Vendor/Tax Rep Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Vessels - See Vessel Exemption
Veterans', Affidavit Filing Period Change to Jan 1 to Feb 15 - R&T 273
Veterans', Audit of Claims by Auditor - R&T 280-286
Veterans' - See Veterans' Exemption; Disabled Veterans Exemption
Veterans', Deceased - CAC XIII-3(q), -4 (ACA 49, 1992), R&T 205.5
Veteran's & Surviving Spouse's Home - CAC XIII-4, R&T 205.5
Veterans' Organization - See Veterans' Organization
Veterans' Organization, Bingo not a Factor - R&T 215.2
Volunteer Fire Department - R&T 213.7
Waivers - CAC XIII-6
Welfare (*See also Welfare Exemption*),
 Affidavit/Statement Filing 1st Time & Thereafter - R&T 254.5
 Board Duties - R&T 254.6
 Bonded Indebtedness included - R&T 214
 Demolition of a Building - R&T 214.2
 Extends to Bonded Indebtedness - R&T 214
 Extends to Property Leased by Govt Entity - R&T 214.6
 Franchise Tax Board Exemption Letters in Lieu of IRS Letter - R&T 214
 Oceanographic Research Org not Chartered by Congress - R&T 214
 Organizational Clearance Certificate - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
 Property under Redevelopment Plan - R&T 214.13
 Property used Exc. as Nature Resource or Open Space Land - R&T 214.02
 Property used Exclusively for Veterans' Organizations - R&T 214
 SBE Review Procedures - Rule 136
 Statement Filing 1st Time & Thereafter - R&T 254.5
 Tax-Defaulted Property, Min Sale Price & Appraisal Fee - R&T 3698.5
Zoological Society - R&T 222, 222.5
Exhibits,
 Fair & Exposition, Defined - R&T 213
 Fair & Exposition, Exemption - See Exemption, Fair
 Withdrawal of, SBE Equalization Hearings - V1-HPR 5087
Existing Building, Defined - R&T 74
Expenses, Income Approach to Value - R&T 110, 401, Rule 8
Experience, 5 Years Professional, Required of Appeals Board Member - R&T 1624, 1624.05
Experience & Educational Requirements, Assessor's - R&T 670, 673; V2-Gov 24002.5,
Extended,
 Defined, for Possessory Interest Purposes - Rule 21
 Renewed Possessory Interests, Defined - Rule 21
Extended Roll,
 Minimum Contents - Rule 252
 Retention on EDP Equipment - R&T 109.6
Extended Secured Roll, Delivered by Auditor 16 October - V2-R&T 2601
Extension of,
 Appeal Filing Period for Declines in Value, by Bd. of Supervisors Resolution - R&T 1603(d)
 Assessment Roll Past Jul 1 - R&T 155; LTA 03/022
 Filing Railroad Car, for Disability - VI-RR Car 11553.5
 Riling Timber Tax, for Disability - VI-TYT 38602.5
 Filing Timber Tax Return - V1-Timber 38405
 Lease as Change of Ownership, Possessory Interest - R&T 61
 Lien - V2-R&T 2191.4
 Roll, Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022
 Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, see also §155
 Time,
 Appeal Hearing, past two-year limit - R&T 1604, 1641.2

(Extension of)(Time, cont.)

Appeal Hearing, 90 Day - R&T 1641.2

Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022

Official Acts of Auditor & Tax Collector, by the Controller - R&T 155.3, 155

On record, Taxpayer & Appeals agreement to - R&T 1604(c)(1)

Reports to be Filed with SBE - V2-Gov 15620

Extension, Roll,

Official Acts of the Assessor - R&T 155 (see also §155.3); LTA 03/022

Roll, Official Acts of Auditor & Tax Collector, by Controller - R&T 155.3, see also §155

Exterior Dimensions, Scale Floor plan Drawing - R&T 72

Extraction Rights, Minerals, Change in Ownership - R&T 61

Extraction Rights - See Oil & Gas

F

Facilities,

- Electrical Generation - R&T 100.9, 721.5; LTA 03/009
- Gas/Electric/Other, Open Space Land - V2-Gov 51238
- In Course of Construction, Defined - R&T 214.2
- In Course of Construction, Abandoned/not used, Welfare Exemption - R&T 214.1, 214.2
- In Course of Construction, Welfare Exemption - R&T 214.1-214.2, 532.2

Facsimile Signature, Tax Collection - R&T 168

Fact and Date of Payment, Entry on Unsecured Roll by Tax Collector - V2-R&T 2913

Factor,

- Annual Inflation - CAC XIII-2(b), R&T 51(a), 75.18, 619(f), Rule 460(5) , LTA 99/53
- Annual Yield Rate, Historical/Open Space Property - R&T 423, 439.2
- Annual, Open Space Land Valuation - R&T 423
- Inflation, Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/53
- Inflation, CCPI, Measurement Period Modification to Oct-Oct - R&T 51(a)(1)(B), LTA 99/53
- Percent Good - R&T 401.16, LTA 04/019
- Supplemental Assessment Prorations - R&T 75.41
- Modifications, Revenue Allocation - R&T 97.51
- Modify Total Assessed Value, Schools, by SBE - V2-ED 41200

Factored Base Year Value

General - R&T 51

To be Included on Annual prop 8 Notice - R&T 619

Facts, alleged, Proof of, Quiet Title Action - V2-R&T 3962

Factual Errors - R&T 51.5, V2-R&T 4831, LTA 91/53, 95/54 (*See also Assessor's Errors; Errors*)

Failure to Appear, Assessment Appeal Hearing - Rule 313(a)

Failure to File,

- Building Permit, Burden of Proof upon Appeal - R&T 167
- Business Property Statement, Burden of Proof upon Appeal - R&T 167
- Cable TV Property Statement, Penalty - R&T 107.7
- Change in Ownership Statement,
 - Burden of Proof upon Appeal - R&T 167
 - General - R&T 482-485
 - Successor - R&T 482.1
 - Property Statement, Deposit of Penalties - R&T 464
- Timber Tax Claim for Refund - V1-Timber 38604
- Timber Tax Return - See Timber Tax
- Timber Tax Return, Interest Rate - V1-Timber 38423

Failure to Furnish Information, Upon Written Request - R&T 501 & Footnotes

Failure to Provide Data under 441(d),

- 2 Year Waiver Extension - R&T 441(h)
- Appeal Continuances - R&T 441(h)

Fair Market Value,

- Allocation Based on Relative Fair Market Value - Rule 2
- Board Set, Does not Create New Base Year Value - Rule 305.5
- Defined - R&T 110, Rule 2, LTA 99/12
- Intangible Assets & Rights - R&T 110(d), 212 (c)
- Rebuttable Presumption of Sales Price as - R&T 110, Rule 2, LTA 99/12
- Relative, Sales Price Allocation Based on - Rule 2
- Sale of Tax Deeded Property - V2-R&T 3698.5
- Sales Price, as - R&T 110(b), Rule 2, LTA 99/12
- Valuation at - CAC XIII-1

Fairgrounds,

- \$50,000 Low Value Exemption, PIs - R&T 155.20
- Possessory Interests, \$50,000 Low Value Exemption - R&T 155.20

Fairs,

- Agricultural - R&T 201.2
- Agricultural, use of County Property - R&T 201.2
- Use of County Property - R&T 201.2

False Statements,

- Appeals Board, to - R&T 1610.4
- Property Statement, on, Penalties - R&T 461

Family Code, Section 297, Registered Domestic Partners – R&T 62(p)

Family Member, Appearance at Appeals Board - Rule 317

Farm Credit Act, Federal, of 1971 - R&T 64(b) Pub Law 92-181

Farmers Home Administration Property, Taxation of - Housing Act of 1949, Housing & Community Development Act of 1977, Sect 512 - LTA 76/12, 78/3

Farmland Security Zone Contract – R&T 423.5

Farmlands Mapping Account - V2-Gov 51283

Fault, not of Owner, Calamity Relief - R&T 170(a)

FDIC, as Taxable Entity - LTA 94/27, *Lowry v. FDIC*

February 1,

 2nd Installment of Secured Personal Prop Tax Due - R&T 2700, 2702

 2nd Installment of Secured Tax Due - V2-R&T 2606

 SBE Property Statement Request to State Assessee s - LTA 90/02

February 5, Account to Auditor for Money Collected - V2-R&T 2616

February 10, Assessor submits Final Statements/Forms to SBE - Rule 101, 171

February 15,

 Final filing Date,

 Church/Religious Affidavit - R&T 255

 Disabled Veterans' Exemption, for - R&T 237, 273.5

 Documented Vessel Affidavit - R&T 275.5

 Exemption Claim/Affidavit Due- R&T 255

 Historical Aircraft Claim - R&T 255

 Homeowners' Exemption - R&T 255

 Religious Ineligibility Notice - R&T 257

 Tribal Housing Affidavit Due - R&T 259.13

 Veterans' Exemption, for - R&T 273

 Last Day to File Welfare/Vets Ex Claims/Affidavit - R&T 254.5

 Racehorse Tax Due - V1-R&T 5762

 Property Acquired After Previous Year Lien Date - R&T 271

 SBE Consults W/Assessors re: Aircraft Allocation - Rule 202

February 20, Agency's Last Day to Request Estimate of Value - V2-Gov 27421

February 25, Auditor Files Transactions/Receipts W/Tax Collector - R&T 2616

February 28,

 Church Exemption Claim Form Sent to Prior Applicant - R&T 256

 Cooperative Housing HEX Claim Forms Sent - Rule 135(f)

 Day Information Made Available to Oil, Gas, and Mineral Extraction Industries - R&T 441

 HCD Reports New Mobilehome Owners to Assessors - R&T 5841

 Religious Exemption Notice to Prior Applicants - R&T 257.1

Federal Enclaves,

 Lands Ceded by Mexico Prior to Statehood Are Not - CAC XIII-1 fn

 Mobilehomes on - LTA 81/54

 Prior to Sep 19, 1939 - Rule 21(b), 12 USCA, Sect 1748 et seq., Art 1 Sec 2 US Const, *Humble, Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish Co.* 23 Mar '64 USCC, 10 USC 2667 (e) - LTA 77/110, 81/54

Federal Deposit Insurance Corporation, as Taxable Entity - LTA 94/27, *Lowry v. FDIC*

Federal Farm Credit Act, of 1971 - R&T 64(b) Pub Law 92-181

Federal Home Loan Bank Board (Renamed Federal Housing Finance Board) - R&T 439.2

Federal Housing Administration, Taxation of foreclosed Property - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/12, 78/3

Federal Housing Finance Board (new name for Federal Home Loan Bank Board) - R&T 439.2

Federal Government, Mandated Costs, Additional Tax Rates - V2-R&T 2271

Federal Property,

 Exemption from Property Tax - Supremacy Clause US Constitution, *McCulloch v. Maryland (1819)*, - LTA 76/12, 77/110, 78/3, (*See also Federal Enclave*)

 Migratory Birds Protection Use - R&T 254.2

 Taxation of FHA repossessed homes - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, Sect 512 - LTA 76/12, 78/3

Federal Survey Descriptions - R&T 324

Fee Interest - R&T 60, V2-Gov 51293(j)

Fee Owner, Possessory Interest, Report of lease Changes to Assessor, 60 Days - R&T 480.5

Fee Simple Absolute - R&T 60, 110, 410(Footnotes), Rule 2, 8(e), AH 501

Fee Simple Interest - R&T 60

Fee Simple Unencumbered Value - Rule 2

Fees,

 \$20 or Less, Penalties, License Fees, Collection of - V2-R&T 2611.4

 \$250 or less, Owing to State, Agencies may Refrain from Collecting – [Gov 13943.2]

 Access to Transfer List, \$10 - R&T 408.1

 Aircraft Landing Fees as PI - *United Airlines, Inc. v. San Diego*

 Appeals, HEX, Private Vendor Filing Charge not to be collected until filing complete – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005

(Fees, cont.)

Appeals, for Filing HEX, by Vendor, Restrictions on – V2-B&P 17533.6, 17537.8, 17537.9; 39 USC 3001(h), 3005
Application, for Separate Parcel Valuation - V2-R&T 4151
Appraisal, Sale of Welfare Exempt Tax-Defaulted Property – V2-R&T 3698.5
Attorney, Appeals - R&T 1611.6
Boundary Changes, Revenue District, Charged by SBE -V2-Gov 54902.5
Cable TV Franchise & License - R&T 107.7
Cancellation, Historical Property Contract - V2-Gov 50286
Change in Ownership Forms - R&T 480.3
Charged by SBE, Revenue District Boundary Changes - V2-Gov 54902.5
Collection of, Railroad Car Tax Warrants - V1-RRCar 11503
Collection of, \$250 or less, State Agencies may Refrain from Collecting - [Gov 13943.2]
Collection, for Documents/Records, by Auditor - R&T 162
Copies of Records for \$1 - R&T 162
Determination, Trailer Coach Vehicle License - V1-VEH 10752.1
District Boundary Changes, Revenue District, Charged by SBE - - V2-Gov 54902.5
Document/Record - R&T 162
Economic Rent, as, Cable TV - R&T 107.7
Exclusion from New Construction, Disabled Persons - R&T 74.3
Expenses, and, Timber Tax Payment - V1-Timber 38542, 38543
Filing, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
For,
 Actual Cost of Developing/Providing Information - R&T 409, V2-Gov 6256, 6257
 Certified Copies of SBE Records/Files - V1-HPR 5083
 Copies of Assessor's Records - R&T 162, V2-Gov 6256, 6257
 Copies of Public Records, to be Provided at Direct Cost of Dup. - [Gov PRA 6256, 6257]
 Copies of Roll to Other Tax Agencies - R&T 649
 Development of & Providing Information - R&T 409
 Documents - R&T 162
 Failure to File PCOR - R&T 480.3
 Failure to File PCOR, not Applicable to Non-Resident - R&T 480.3
 Filing Appeals, Restrictions on Vendors and written Statements - R&T 80.1; V2-B&P 11319
 Maps/Statements, SBE, for Redevelopment Agency - V2-H&S 33328.4
 Record Copies, State Assessed Property - V1-HPR 5083
 Revenue District Boundary Changes, Charged by SBE - V2-Gov 54902.5
Franchise & License, Cable TV - R&T 107.7
Franchise Fee Expense, Cable TV CIOs to Include - R&T 107.7(e)
Franchise, as Economic Rent - R&T 107.7
General Provisions, Trailer Coach Vehicle License - V1-VEH 10766-10770
HEX Appeals, Private Vendor Filing Charge not to be collected until filing complete - V2-B&P 17533.6, 17537.8,
 17537.9, 39 USC 3001(h), 3005
HEX Appeals, for Filing by Private Vendor, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h),
 3005
Historical Contract Application - V2-Gov 50281.1
If Preliminary Change in Ownership not Filed with Recording - R&T 480.3
In Lieu, Payments, National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law
 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
In Lieu, P.E.R.S. Property - V2-Gov 7510
In Lieu, Wetlands Bank Site, As Public Entity - [F&G 1775 et seq. of Sec 2]
Inspection of Transfer List - R&T 408.1
Landing Fees as PI - *United Airlines, Inc. v. San Diego*
LCA/Open Space Land Contract Cancellation, Etc - V2-Gov 51287
Less than \$20, Counties may Refrain from Collection - V2-R&T 2611.4
List of - [Gov 8317]
List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
May Include Overhead, Profit, Development Cost - R&T 408.3
Mobilehome License - See Mobilehome, & Trailer Coaches License Fees
Owing to State, \$250 or less, Agencies may Refrain from Collecting - [Gov 13943.2]
Payment of, Railroad Car Tax Warrant - V1-RR Car 11502
Property Characteristics - R&T 408.3, 409
Public Records, to be Provided at Direct Cost of Duplication - [Gov PRA 6256]
Record & Document, Deposit in County General Fund - R&T 162
Revenue District Boundary Changes, Charged by SBE - - V2-Gov 54902.5
SBE, Charged to Local Govt, Revenue District Boundary Changes - V2-Gov 54902.5
Tax Recoupment, Timber Preserve Fund - V2-Gov 51142
Tracking of - [Gov 8317]

(Fees, cont.)

- Trailer Coach License - See Trailer Coaches License Fees
- Transfer List, Access To, \$10 - R&T 408.1
- Timeshares, Separate Assessment - V2-R&T 2188.8-2188.10
- Vehicle License - See Vehicle License Fees
- Vehicle License, Collection of - V1-VEH 10852
- Written Statements of Value made for, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319
- Ferry,
 - Defined - R&T 1136
 - Inter-County - R&T 1137
- Files,
 - Assessor's - See Assessor's Records & Records
 - SBE, Destruction of - V2-STATS 1915 Ch. 59
- Filing Extension, Disability - VI-RR Car 11553.5, VI-TYT 38602.5
- Filing of,
 - Assessment Appeals, deadlines - R&T 1603-1605, Rule 305, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
 - Change in Ownership Statement, Probate Representatives - [Probate Code Sec 8800]
 - Delinquent Redemption List - V2-R&T 4104.3
 - Documents, by Mail - R&T 166, 724
 - Petitions, Etc, by Proper Parties - V1-HPR 5070
 - Reports to SBE, Time Extension - V2-Gov 15620
 - Statements/Affidavits, Postmark as Proof of - R&T 166
 - Statements/Returns, Affidavit asserting Timely Filing - R&T 166
- Filing Date, Appeals,
 - County Offices Closed on Normal Deadline - R&T 1603(b)(4)
 - Extension of by Board of Supervisors Resolution - R&T 1603(d)
- Filing Deadline,
 - Falling on Saturdays and Sundays - R&T 166, 724, V2-R&T 3351
 - LCA Proposal - R&T 430.5
 - Postmark Date deemed as Date Tax Payment Received - V2-R&T 2512
 - Redevelopment District Boundary Changes - V2-H&S 33674
- Filing Fees, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
- Filing Period,
 - Assessment Appeals - R&T 1603-1605, Rule 305, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
 - Deadlines Falling on Weekends/Holidays & Filing by Mail - R&T 166, 724
 - Exemptions - See exemptions or specific exemption in question
 - Exemptions, Uniform Filing Date Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
 - Supplemental Assessment Appeals,
 - 12 months after Notice for Judgment Error - R&T 1605(b)
 - Within 60 Days of Date on Tax Bill or Postmark - R&T 75.31(c), 1605
 - Within 60 Days of Date of Notice - R&T 75.31(c), 1605
- Final Decree, Quiet Title Action - V2-R&T 3967-3969
- Final Filing Date, Appeals,
 - County Offices Closed on Normal Deadline - R&T 1603(b)(4)
 - Extension of by Board of Supervisors Resolution - R&T 1603(d)
- Finance, Department of,
 - Annual Review of Mandated Cost Statutes - V2-R&T 2246
 - Annual Review of Statutes, Mandated Costs - V2-R&T 2246
 - Estimate of Mandated Cost Reimbursement - V2-R&T 2242-43
- Financial Corporation,
 - Defined - V1-B&C 23183
 - General - See Banks & Financial Corps
- Financial Interest Disclosure, Appraiser - R&T 672
- Financial Statements, Welfare Exemption Filing 1st Time & Thereafter By Request - R&T 254.5, 254.6
- Finding of Facts, Request Procedure - R&T 1611.5, Rule 308
- Findings, Written, re Data Altering Previous Assessment, Audits - R&T 469
- Fines,
 - List of - [Gov 8317]
 - List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov 8317]
 - Tracking of - [Gov 8317]
- Fir,
 - Douglas - Rule 1021
 - True - Rule 1021
- Fire & Earthquake, Disaster Relief - R&T 197-198.1
- Fire & Earthquake, Homeowners Exemption, Oct., Nov., Dec., 2003 - R&T 218(e)

- Fire Alarms - CAC XIII A-2, R&T 74, LTA 99/45
- Fire Company Volunteer, San Diego County - V2-STATS 1983, Ch 406
- Fire Departments, Volunteer, Exemption - R&T 213.7
- Fire Detection Systems,
 - Defined - R&T 74
 - General - CAC XIII A-2, R&T 74, LTA 99/45
- Fire Fighting Vehicles, College, Exempt - V1-VEH 10786
- Fire Protection Districts, Marin County, Revenue Allocation - R&T 99.3
- Fire Protection Services,
 - College Vehicle License Fee Exempt - V1-VEH 10786
 - Maximum Tax Rate - V2-R&T 2261.1
 - Valuation of Sprinkler/Detection Systems - CAC XIII A-2, R&T 74, LTA 99/45
 - Vehicle License Fee Exemption - V1-VEH 10781
- Fire Related Egress Equipment, Defined - R&T 74, LTA 99/45
- Fire Sprinkler, Valuation - CAC XIII A-2, R&T 74, LTA 99/45
- Fire Sprinkler Systems,
 - Defined - R&T 74, LTA 99/45
 - General - CAC XIII A-2, R&T 74, LTA 99/45
- Fires, '90-'92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
- First through Fifty-Eighth Class County - V2-Gov 28022-79
- First Installment,
 - Delinquent Penalty - V2-R&T 2617, 2704
 - Due Date - V2-R&T 2605, 2617, 2704
 - Secured Roll, Delinquent 10 December - V2-R&T 2704, 2716
 - Secured Roll, Due 1 November - V2-R&T 2605
- First Person Acquiring Title to Felled Timber - Rule 1026
- Fiscal Year,
 - Audit Purposes, for, Defined - Rule 192
 - Defined - R&T 75.6, Rule 192
- Fish & Wildlife, US In Lieu Payments, National Wildlife Refuge Fund - Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
- Fishing Boats, Commercial Sports, Occasional Use, 15% - R&T 227
- Fixture Classification - Rule 122.5 (*See also Fixtures; Classification*)
- Fixtures,
 - Additions/Deletions, Reporting of - R&T 75.15
 - Annexation, Intent of Owner - Rule 122.5(e)
 - Annexation, Physical/Constructive - R&T 105, 107, Rule 122.5
 - Annual Reporting only, Effective March 1, 1987 - R&T 75.15
 - Appraisal Unit with Machinery & Equipment - Rule 461(d)
 - Assessment, Supplemental & Non-Supplemental New Construction - R&T 75.15
 - Change in Ownership - R&T 75.15
 - Classification - Rule 122.5, (*See also Fixtures, & Classification*)
 - Defined - R&T 105, 107, Rule 122.5, 192(d), 463(b)(5), V2-STATS 1982, Ch. 1556, Sec 5
 - Economic Unit with Machinery & Equipment - Rule 461(d)
 - Examples - Rule 122.5(e) (*See also Instructions to Form BOE-571-L*)
 - General - R&T 105, 107, Rule 122.5, V2-STATS 1982, Ch 1556, Sec 5
 - Intent of Owner - Rule 122.5(e)
 - New Construction - R&T 75.15
 - Part of New Construction of Structure, as - R&T 75.15
 - Possessory Interests In - R&T 107, 201.5
 - Removal of, on or after March 1, 1985 - Rule 463.5(c)(2)
 - Removal of, Valuation - R&T 75.16
 - Renovation/Modernization/Substitution as New Construction- Rule 463(b)(5)
 - Replacement, when to Supplemental/Non-supplemental Assessment - R&T 75.15
 - Report of, Property Statement - R&T 75.15
 - Service Station - LTA 88/24
 - State Assessed, on Sec Roll, use of Unsecured Tax collection method - R&T 670, 867
- Flight Safety International, Inc. v. Assessment Appeals Board*, Determination After Two Years - R&T 1604 fn
- Flight Test Science Programs, College Exemption - R&T 203
- Flight Test Technology Programs, College Exemption - R&T 203
- Flight Time Allocation - Rule 202
- Floating Homes,
 - Assessment - R&T 229
 - Defined - R&T 229
 - General - R&T 229, V2-R&T 2189.7, 2189.8
 - Levy of Tax - V2-R&T 2189.7

Flood Damaged Property, Waiver of Penalty/Interest - V2-Gov 43005.7
 Flood, June 2004, Homeowners' Exemption - R&T 218(f)
 Flood, December 2004 and January to March and June 2005, Disaster Relief – R&T 218(h)
 Floods, '90-'92, Disaster Relief, Certification, Allocation, Remittance - R&T 195.2-196.9
 Floor plan Scale Drawing, Copy for Assessor - R&T 72
 Flumes, Assessment - CAC X111-19
 FM Broadcast, Noncommercial Educational, Defined - R&T 225.5
 Foal,
 Defined - R&T 5716.5
 Exempt - R&T 5741
 Live - R&T 5719
 Food, Defined - Rule 133
 Footage, Square, Floor plan Drawing Sufficient to Determine - R&T 72
 Force and Effect, of Lien - V2-R&T 2191.4
 Foreclosure,
 Change in Ownership - Rule 462.120
 Federal Housing Programs - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977,
 Sect 512 - LTA 76/12, 78/3
 Of Lien, Property Tax Postponement - V2-Gov 16187
 On Behalf of Bondholder - Streets & Highways 8830 (Not in PTLG)
 Property Tax Postponement - V2-Gov 16200-16202
 Foreclosure Instruments, Exempt from Documentary Transfer Tax - V1-DTTA 11926
 Foreign Corporations, Inspection of Records by Assessor - V2-Corp 1506
 Foreign Diplomatic Property, Cancellation of Tax - V2-STATS 1980, Ch 937
 Foreign Life Insurance Companies,
 Separate Account Transfers - R&T 480.7, 487 , [INS 10506]
 Separate Accounts - R&T 441.1, 480.7, 487 , [INS 10506]
 Foreign Limited Liability Partnerships, as person - R&T 19, 28.5
 Foreign National, Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
 Foreigner, Use of Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
 Forest Products Commission, Request for SBE Record Access - [Food & Agricultural Code 77624]
 Forest Service, US., Timber Volumes - Rule 1027
 Forest Trees, Immature, Exempt - CAC XIII-3
 Forestry Board, Timber Advisory Committee, Representative Membership - R&T 431
 Forests, State, Tax Payments to Counties - V2-PRC 4654
 Form Fees, Change in Ownership - R&T 480.3
 Formal Action to Implement Project, Defined - V2-R&T 2273.1
 Forms,
 Appeal Application - R&T 80, 81, 1603, 1605, 1622.6, Rule 305, 306, 308, 5, LTA 91/53, 95/36
 Appeal Application, Prescribed Signature Block Language - R&T 1603(f)
 Board Prescribed - R&T 251, 441, 441.5, 452, 469, 1254, 1603, Rule 171, 101
 Change in Ownership - R&T 255.7
 Change in Ownership, Fees - R&T 480.3
 Exemption SBE Assessed Property - Rule 101
 Fees for, Change in Ownership - R&T 480.3
 Map, Prescribed by SBE - V2-Gov 15617
 PCOR, Free from Assessor or Recorder - R&T 480.3
 Prescribed,
 Assessor Delivers Copies to SBE by 15 October - Rule 171
 Exemption & Checklist to Assessor by 1 November - Rule 101
 Preliminary Change in Ownership - R&T 480.4
 Racehorse Tax Return, List of Mailing to Tax Collector - Rule 1045
 Racehorse Tax Return, Provided by 15 December - Rule 1045
 Racehorse, Draft Copies to SBE by 15 October - Rule 1045
 State Board Prescribed - R&T 441, 441.5, 452, 469, Rule 171
 Formula - Allocation of Aircraft Assessments - R&T 5366
 Foundation, Mobilehome - V2- H&S 18551, 18551.1
 Foundation System,
 Commercial Coach - V2-H&S 18551
 General - V2-H&S 18551, 18551.1
 Manufactured Homes - V2-H&S 18551
 Mobilehomes - V2-H&S 18551
 Mobilehome Park - V2-H&S 18551.1
 Mobilehome on, Exempt from VEH License Fee - V1-VEH 10784
 Four Percent Assessment, of Vessels - Rule 151
 Four Year Period, for Payment of Tax - V2-R&T 4837.5

- Fractional Interest, Minimum Assessable - R&T 65.1
- Franchise, Cable TV - R&T 107.7, [Gov 53066]
- Franchise Agreement, Intangible Rights - R&T 110(d)(3)
- Franchise Fee,
 - Cable Television - R&T 107.7
 - Economic Rent, as, Cable TV - R&T 107.7
- Franchise Fee Expense, Cable TV CIOs to Include - R&T 107.7(e)
- Franchise Tax Board,
 - Change in Ownership Determinations - R&T 64(e)
 - Exemption Letters in Lieu of IRS Letter, Welfare Exemption – R&T 214
 - Inspection of Tax Records,
 - County May Request with Affidavit - V1-PIT 19551
 - General - [B&C 26453c]
 - Notice of Tax Returns, SBE Hearing - V1-HPR 5012
 - Tax Agency Consolidation - R&T 38
- Fraud (*See also Fraudulent Acts*),
 - Acts of Omission, Penal Assessment - R&T 504
 - Causing Escape, Penalty for - R&T 502-504
 - Penal Assessment For - R&T 504
 - Penalty For Fraudulent Acts of Omission - R&T 504
- Fraudulent Acts,
 - Collusion, or, Penalty - R&T 503, 504, Rule 261
 - Collusion to Escape, or - R&T 503, 504
 - Of Omission, 75% Penalty - R&T 504
- Free Public Libraries - See Libraries
- Free Public Recreational Use, LCA Land - V2-Gov 51238.5
- Freeze, December 1998, Fruit or Nut-bearing Tree Damage - R&T 211, LTA 99/52
- Freight, Transportation of, Vessel Exemption - CAC XIII-3, R&T 209
- Friends of East Willits Valley v. Mendocino County*,
 - Bureau of Indian Affairs does not void contract - V2-Gov 51200 fn
 - County Cancellation of a Williamson Act Contract - V2-Gov 51280.1 fn
 - Federal Eminent Domain Powers - V2-Gov 51283.4 fn
- Fruit, and Nut Trees - See Trees
- Fruit, Nut, Tree, Grapevine Exemption - R&T 53, 105, 211, 223, Rule 131
- Fruit, Trees & Vines - See Trees & Vines; Exemption, Tree & Vine
- Fruit Bearing Trees & Vines, Open Space Land Valuation - R&T 429
- Fugacious Minerals - See Oil & Gas; Minerals
- Full Cash Value
 - As Sales Price - R&T 110(b), Rule 2, LTA 99/12
 - Defined - CAC XIII-A-2, R&T 107.1, 110, 110.1, 401, 5803, Rules 2, 301, 460, V2-ED 84205.5, LTA 99/12
 - General - CAC XIII-A-2, R&T 107.1, 110, 110.1, 401, 5803, Rules 2, 301, 460, V2-ED 84205.5, LTA 99/12, AH 501
 - Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (*Pacific Mutual Life v. Orange Co.*)
 - Intangible Assets & Rights - R&T 110(d), 212 (c)
 - Inter-County Pipeline Rights of Way - R&T 401.10
 - Manufactured/Mobilehome - R&T 5804
 - Manufactured Home Conversion to LPT, on Ensuing Lien Date - R&T 5802
 - Mobilehome Conversion to LPT, on Ensuing Lien Date - R&T 5802
 - Original Property, of, Defined - R&T 69.3
 - Possessory Interest - R&T 107.1
 - Replacement Property, of, Defined - R&T 69.3
 - Sale of Tax Deeded Property - V2-R&T 3698.5
- Full Value,
 - Assessment at - R&T 60, 401
 - Defined - R&T 60, 110.5, Rules 2, 301, 460
 - Private Railroad Car Assessment at - V1-RR Car 11251
- Function, Local Board of Equalization - Rule 302
- Functional Consolidation,
 - Defined - V2-R&T 2305
 - Tax Rates - V2-R&T 2305-2309
- Functional & Economic Obsolescence - AH 501
- Functionally used or Occupied, Defined - Rule 463.5(c)(6)
- Fund(s),
 - Augmentation, Special Districts, Creation, Etc - R&T 98.6
 - Cash Difference - V2-R&T 2611.5
 - County General, Deposit of Record & Document Fees - R&T 162
 - County, Tax Loss Reserve Fund - V2-R&T 4703

(Fund(s), cont.)

Defined - V2-R&T 4651
Educational Revenue Augmentation (ERAF) - CC XIII-B-6
General, Deposits In, Tax Distribution - V2-R&T 4651.2
Impounded, Interest Payable - V2-R&T 5153
Local Government, Establishment of - CAC XIII-5
Reserve Tax, Timber - Rule 1026, (*See also Timber Tax*)
Road District, Apportionment - V2-S&H 1650-1654
Schools, Minimum Funding Requirements - V2-ED 41203.1, 41023.3, 41204.4
Special, Payments To, Additional Tax Rates - V2-R&T 2270
State, General,
 Farmlands Mapping Account - V2-Gov 51283
 Private Railroad Car Tax Deposits - V1-RR Car 11701
 Supplemental Roll Admin. Cost Fund Appropriation - R&T 75.65
 Timber Tax Fund Allocations - V1-Timber 38905.1
 Transfer of Vehicle License Fees to - V1-VEH 11004
 Transportation Tax Fund Appropriations - V1-VEH 11002
 Vehicle License Fee Account Transfers - V1-VEH 11004
 Vehicle License Fee Support, Hwy Patrol - V1-VEH 11004.5
 Vehicle Special Account, Transfers to - V1-11003.3
Timber Tax - See Timber Tax, Fund
Transfer, Electronic - V2-R&T 2503.1-2505
Transfer, Electronic, Medium of Payment - V2-R&T 2505
Wildlife Refuge Revenue Sharing, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law
 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Fund(s) Transfer, Electronic,
 General - V2-R&T 2503.1-2505
 Medium of Payment - V2-R&T 2505
Funding,
 Additional, Special District - R&T 98.8
 Assessment Appeals Board, Property Tax Administration Fees - R&T 95.3
 Govt, Nonprofit Corporation with, Exemption of - R&T 214.10
 Schools, Minimum Funding Requirements - V2-ED 41203.1, 41023.3, 41204.4
Funding Requirements, Schools, Minimum - V2-ED 41203.1, 41023.3, 41204.4
Fundraising, Rummage Sale Storage Area not considered as - R&T 214.14(d)
Fundraising Activity, Rummage Sale Storage Area not considered as - R&T 214.14(d)
Funds, Cash Difference - V2-R&T 2611.5
Furniture, Assessors', to be Provided by Board of Supervisors or SBE - R&T 1251-6

G

Gallery Display Exemption - R&T 217
Gap Repayment Fund - V1-VEH 10754.11
Gas and Oil Producing Property - Rule 468 (*See also Oil & Gas; Mineral Rights*)
Gas Corporation Property, Assessment - CAC XIII-19
Gas Facilities, Open Space Land - V2-Gov 51238
Gas Tanks, Liquid Petroleum - Rule 153
Gas Wells, Valuation of - Rule 468
Gender, Defined - R&T 12
General Fund,
 Deposit of Record & Document Fees - R&T 162
 Deposits In, Tax Distribution - V2-R&T 4651.2
Generation, Electrical Facilities – R&T 100.9, 721.5; LTA 03/009
General Law Provisions, Validation/Destruction of Records - V2-1st Pink Tab
Geneva Towers Ltd. Partnership v. City and County of San Francisco, Action for Refund, Limitation - V2-R&T 5141 fn
Geographic Information Task Force - [PRC 8900-8903]
Geothermal Properties, Assessment - Rule 473 , *Phillips Petro v. County of Lake*
Gifts,
 Anatomical Exemption - R&T 33
 Inter Vivos, Documentary Transfer Tax Exclusion - V1-DTTA 11930
Going Concern Value, Cable TV - R&T 107.7(d)
Golf Courses,
 Assessment - CAC XIII-10, R&T 52
 Base Year Value - R&T 52
 General - (See *La Country Club v. Pope*) - LTA 86/51
 Mineral Right Assessment - CAC XIII-10
 Substances within - CAC XIII-10
Goods, Illegal,
 Assessment of - R&T 129
 Illegal, Exclusion from Business Inventory - R&T 129
Goods,
 Intended for Sale/Lease, Defined - Rule 133
 Unredeemed, from Pawnbroker - R&T 989
Goods for Sale in Ordinary Course of Business,
 Illegal Goods - R&T 129
 Inventory Exemption - R&T 129
Goods in Transit,
 Defined R&T 1017
 Generally - R&T 1016-1022
 Residence of Owner Defined - R&T 1018
 Situs - R&T 1019, Rule 203
 Violations as Misdemeanor - R&T 1022
Gov. - Government Code Provisions, Green & Gold Tab Sections of Volume 2
Governing Body, Defined - V2-R&T 3772
Government,
 Defined - R&T 231
 Property Leased to, Exemption of - R&T 202
Government Code, Apportionment of Revenue Per - R&T 93
Government Code Provisions, SBE - Green Tab Section, Volume 2
Government Code Section,
 7510 - 7th Green Tab, Volume 2, Additional Gov Codes
 15600-15646 - 1st Green Tab, Volume 2
 16100-16214 - 2nd Green Tab, Volume 2
 24300-65863.5 - 7th Green Tab, Volume 2, Additional Gov Codes
Government Entities,
 As Tenant, Welfare Exemption - R&T 214.6
 Liens Acquired by - V2-Gov 53938-53939
Government Funding, Nonprofit Corporation with, Exemption - R&T 214.10
Government Liability for Tax/penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Government Mandated Costs, Additional Tax Rates - V2-R&T 2271
Government Officials, Defamation Actions - *Nadel v. Regents of UC*, 1994, 28 Cal App 4th 1251, *Sanborn v. Chronicle Pub. Co. et al*
Government Owned Aircraft, Exemption - R&T 5331-5332

Government Property,
 Assessment,
 General - LTA 00/037 (*See also Section 11 Property*)
 Inyo County, within - CAC XIII-11
 Mono County, within - CAC XIII-14
 Ratio Computation by SBE - V2-R&T 987
 Review & Equalization - CAC XIII-11
 Exemption of local Govt Property - CAC XIII-3, -11, XIIIIB-8(d)
 Govt. from outside CA not Exempt - CAC XIII-3, -11, XIIIIB-8(d)
 Possessory Interest Real Prop Usage Reporting Requirements - R&T 480.6
 Use of - See Possessory Interest
 Government Royalty Exclusion, Oil & Gas - R&T 107.2, 107.1-107.3, *Oryx v. Kern County*
 Government Survey, Land Description - R&T 322
 Governmental Entities,
 Possessory Interest Real Property Usage Reports - R&T 480.6
 Real Property Usage Reporting Requirements, PIs - R&T 480.6
 Governmental Reorganizations,
 General - V2-R&T 2295
 Tax Rates - V2-R&T 2295-2299
 Governmental Restrictions on Land - R&T 402.1
 Governor,
 Disaster Declared by - R&T 170(a)(1)
 SBE Annual Report to - V2-Gov 15616
 Grading, Timber, Criteria/Procedures - R&T 434
 Grading Rule,
 Timber - R&T 434.1, Rule 1021
 Timber Tax - Rule 1021
 Grandchild/Grandparent,
 \$1,000,000 Limitation - R&T 63.1(a)(3) LTA 97/32, 98/23
 CIO Exclusion - (See Change in Ownership, ACA 17, Prop 193) - R&T 63.1, LTA 98/23
 Foreign Nationals - R&T 63.1
 Middle Generation Limitation - R&T 63.1(a)(3), LTA 97/32, 98/23
 One Way Transfer Limitation - R&T 63.1(c)(2), LTA 97/32, 98/23
 Principal Residence - R&T 63.1(a)(2), LTA 98/23
 Principal Residence Limitation - R&T 63.1(a)(3)(B), LTA 97/32, 98/23
 Transfers, CIO Exclusion - R&T 63.1, LTA 98/23
 Taxpayer ID Usage on Application - R&T 63.1
 Grandparent, Eligible for CIO Exclusion to both Children & Grandchildren - LTA 97/32, 98/23
 Grandparent/Grandchild – See Grandchild/Grandparent
 Grantors, Interest Retained by , Conservation Easements - V2-Civ 815.4
 Group, Commonly Controlled, Definition of - R&T 64(c), V2-STATS 25105 Ch 938 ‘55
 Grape, Wine, Pest & Disease, Special Districts - [Food & Agriculture 6200]
 Grapevines,
 Assessment of Replacement Vines, Pierce’s Disease - R&T
 Exemption - See Exemption, Fruit
 Destroyed by Pierce’s Disease, Replacement of - R&T 53
 Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
 Pierce’s Disease, Vine’s Destroyed by - R&T 53
 Planted to Replace Grapevines Less than 15 Years Old, Phylloxera - R&T 53
 Replacement of those destroyed by Pierce’s Disease - R&T 53
 Guardian, Assessment to - R&T 612
 Guide, for Aircraft Assessment, SBE - R&T 5364

H

H&S - Health & Safety Code, Gold Tab "Other Code" Section of Volume 2

HUD - Housing & Urban Development, Federal Department

Habitat, Wildlife, Assessment if under a Wildlife Habitat Contract - R&T 423.8

Habitat, Endangered Species, Assessment if under a Wildlife Habitat Contract - R&T 423.8

Habitat Contract, Wildlife,

General - R&T 423.8

Immune to 150 Acre Requirement - R&T 423.8

Land Valued per R&T 402.1 - R&T 423.8

Habitual Place of Mooring, Vessel Assessment - R&T 1139

Hall, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20

Hand Tools,

Defined, Hand Tool Exemption - R&T 241

Employee Owned, 1st \$50,000 Exempt - R&T 241

Hand-held Implements, Hand Tool Exemption - R&T 241

Hand-held Power Tools, Hand Tool Exemption - R&T 241

Handbooks, SBE, and LTAs, Reliability of - LTA 85/111, 86/57, 89/73, 90/71

Handicapped Persons (*See also Disabled Persons; Disabled Veterans*)

Certain Mobilehome Required Access - V2-H&S 18008

Property Tax Postponement - CAC XIII-8.5

Vehicle License Fee Exclusion - V2-VEH 10753.6

Welfare Exemption - R&T 214

Hanjin International Corporation v. Los Angeles County Metropolitan Transportation Authority, Refund Conditions, Application - V2-R&T 5097 fn

Harbor Districts, Maximum Tax Rates - V2-R&T 2263.4

Hard Rock Mines -See Mines and Mining, and Minerals

Harvest, of Timber,

Low Value – V1-Timber 38116

Tax Rate - V1-Timber 38115

Harvest Value,

Defined - Rule 1023

Immediate, Damaged Timber - Timber 38204

Harvesting Plan, Timber Tax - V2-PRC 4582.8

Hazard, Earthquake, Mitigation of - R&T 74.5

Hazardous Waste,

Affect Must be Considered - R&T 402.1-.3, V2-H&S 25202.2, 25229

Border Zone Property - V2-H&S 25229

Facilities, Restrictive Covenants - V2-H&S 25202.5

Land Designated as Hazardous Waste Property - V2-H&S 25229

HCD,

Department of Housing & Community Development - See Mobilehome/Manufactured Home

Mobilehome Information Exchange with Other Agencies - R&T 5842

Mobilehome Registration/Title Info Furnished to Assessor - R&T 5841

Mobilehome transfer from HCD to Local Taxation - V2-H&S 18119

Report of New Mobilehome Owners by Last Day of Each month - R&T 5841

Health & Safety Code - Gold Tab, Back of Volume 2, Other Code Provisions

Hearing Officers,

Administrative Law Judge Contracts - R&T 1636

Assessment Appeal - R&T 1636-1641.5

Contract with Office of Admin Hearings - R&T 1636

Value Limit of \$500,000 - R&T 1637

Value Limits - R&T 1637

Values set by - R&T 1641-.5

Hearing Procedure, Assessment Appeals - Rule 313

Hearing Procedure Regulations - V1-HPR 5010-5200

Hearing Request, Jeopardy Determination - V1-Timber 38345

Hearings,

Additional Tax Rates - V2-R&T 2274

Assessment Appeal - See Appeals; Appeals Board; SBE

Equalization - - See Appeals; Appeals Board; SBE

Hearing Officers, Assessment Appeal - R&T 1636-1641.5

Hearing Officers, Values set by - R&T 1641-1641.5

Jeopardy Determinations - V1-HPR 5030-5036

Notice of, Appeals Board - Rule 307

Notification of, Appeals Board, 45 days before - R&T 1605.6

(Hearings, cont.)

- Oral, Timber Tax Redetermination - V1-Timber 38443
- Planning Commission, Timberland - V2-Gov 51110.2
- Procedure, Assessment Appeals - Rule 313
- Procedure Regulations, §5001-5067 - V1-Introduction
- Redetermination, SBE, General - V1-HPR 5010-5200
- Request, Jeopardy Determination - V1-Timber Tax 38345
- SBE Reassessment - See SBE, Reassessment Hearing
- Timberland - V2-Gov 51110-51110.2
- Heater, Swimming Pool Solar Energy System - R&T 73, LTA 04/051, 05/056
- High Density,
 - Defined, Inter-County Pipelines - R&T 401.10
 - Inter-County Pipelines, \$20,000 per Mile - R&T 401.10
- Higher Level of Service, Reimbursement for Local Govt - CAC XIII-B-6
- Highest and Best Use - R&T 110 Footnote, *L.A. County v. McDonnell Douglas*
- Highway Corridors, Scenic, Open Space Land - V2-Gov 51205.5
- Highway Patrol, Vehicle License Fee Support - V1-VEH 11004.5
- Highway Usage Fees - V1-VEH 10751
- Highways, Road District Funds, Apportionment - V2-S&H 1650-1654
- Historic Exhibits, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20
- Historic Usage, Defined - Rule 122.5
- Historical Aircraft,
 - Certificate of Attendance - R&T 220.5
 - Exemption Affidavit - R&T 259.11
 - General - R&T 220.5
 - Partial Cancellation of Tax - R&T 276.5
 - Signature Requirement - LTA 04/047
- Historical Property,
 - Acquired by Eminent Domain - V2-Gov 50288
 - Assessment - CAC XIII-8, R&T 439-439.4, LTA 05/035
 - Cancellation by Court Action - V2-Gov 50287
 - Consult with Historical Resource Comm - V2-Gov 50290
 - Contract Application - V2-Gov 50280
 - Contract Cancellation - V2-Gov 50284-50288
 - Contract Enforcement - V2-Gov 50287
 - Contract Provisions - V2-Gov 50281
 - Contract Renewal - V2-Gov 50282
 - Contracted Property Annexed to City - V2-Gov 50289
 - Enforceably Restricted, Defined - R&T 439
 - Guidelines – LTA 05/035
 - Prop 13 Value to be enrolled if less than 439 Value - R&T 439.1-439.3
 - Qualified, Defined - V2-Gov 50280.1, PRC 5031-5033
 - R&T 110, 110.1 Value Enrolled if less than 439 Value - R&T 439.1-439.3
 - Restricted, Defined - R&T 439.1
 - Supplemental Assessment Exclusion - R&T 52, 75.14
 - Yield Rate Component set by SBE - R&T 439.2
- Historical Resource Commission, Consultation with - V2-Gov 50290
- Historical Vehicles, License Fees - V1-VEH 10753.3, (*See also Historical Aircraft*)
- Historical Wooden Vessel - R&T 230
- Holding Agreements, Change in Ownership - Rule 462.200(c)
- Holdings, Defined - Rule 192
- Holidays,
 - Filing Deadlines Falling on - R&T 166, 724
 - Official Acts Falling Due on - R&T 724
- Homeowners' Exemption,
 - 15 Oct Last Day to Cure Defect of Timely File - Rule 135
 - Affidavit Contents - R&T 253.5
 - Affidavit, Assessor to Mail by Jan 15 - R&T 255.3
 - Affidavit, Mailing by Assessor - R&T 255.3
 - Amount of - CAC XIII-3
 - Annual Report by Auditor - V2-Gov 29100.6
 - Annual Report, Total Value, to SBE - R&T 1367
 - Application of Tax Rate after Deduction - Rule 464
 - Application to Supplemental Assessment - R&T 75.20-.22
 - Claim - Rule 135
 - Claim Confidential - Rule 135(e)(4)

(Homeowners' Exemption, cont.)

Claim Info Report to SBE from Assessor - R&T 218.5
Cooperative Housing, for - Rule 135
Disabled Veteran or Spouse - CAC XIII-4, R&T 205.5 et al
Disaster Relief – LTA 05/073
Disqualified Veteran - R&T 255.2
Dwellings Damaged or Destroyed by,
 Flood in December 2004, January to March and June 2005 – R&T 218(h)
 Wildfire in August 2004 – R&T 218(g)
Dwellings Destroyed by Fire in 1991 - R&T 69.5(j)(4)
Dwellings Destroyed by Fire or Earthquake in Oct., Nov., or Dec., 2003 - R&T 218(e)
Dwellings Destroyed by Flood in June 2004 - R&T 218(f)
Effective Date of - R&T 255.6
Escapes/Failure to Notify of Termination - R&T 531.6
Filing Deadline - R&T 255
Filing Deadline for Partial Exemption, Dec 10 - R&T 275
Filing Period Change to Jan 1 to Feb - R&T 255
General - CAC XIII-3(k), R&T 218, 218.5, 229, 253.5, 255-255.8, 275, 408, 531.5-.6, 2190, 2611.5, Rule 135-135.5
Incorrectly Allowed - 531.6
Ineligibility, Notice in Bill - V2-R&T 2615.5
Last Day to Terminate W/Out Penalty - Rule 135
Notice in English & Spanish - R&T 255.8
October 15 Last Day to Cure Defect of Timely Filing - Rule 135
Partial (80% or \$5600) - R&T 275
Partial Cancellation, Late Claim - R&T 275
Partial, Filing Deadline, Dec 10 - R&T 275
Penalty for Failure to Notify of Termination - R&T 531.6
Personal Effects/Furniture/Pets - R&T 224, Rule 134
Principal Place of Residence - R&T 218(a)
Recorders Obligation - R&T 255.7
Reimbursement - CAC XIII-25, V2-Gov 16120-22
Reimbursements - CAC XIII-25
Restrictions on Private Vendor/Tax Rep Filing Solicitations - V2-B&P 17533.6, 17537.8, 17537.9
Social Security Number Confidential - Rule 135(e)(4)
Social Security Number Reporting - R&T 218.5
Solicitations for Filing, Required Statements and Format - B&P 17533.6, 17537.8, 17537.9
Solicitations for Filing, Restrictions on - B&P 17533.6, 17537.8, 17537.9
Supplemental - R&T 75.20-.22, 75.31, 75.51-.52
Tax Loss, Reimbursement of Agencies - V2-Gov 16120-22
Tax Rate Applied after - Rule 464
Tax Representative Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Termination, penalty for Failure to Notify Assessor - R&T 531.6
Time Extension for Filing - R&T 255.1
Totally Disabled Veteran/Spouse - CAC XIII-4
Vendor/Tax Reps, Filing Solicitation Restrictions - B&P 17533.6, 17537.8, 17537.9
Veteran, Disqualified - R&T 255.2

Homeowners' Exemption Claim
 Confidential - Rule 135(e)(4)
 General - Rule 135
 Info Report to State Board - R&T 218.5

Homes,
 Disabled Veteran Exemption - CAC XIII-4, R&T 205.5
 Floating - R&T 229
 Floating, Levy of Tax - V2-R&T 2189.7
 Open Space Land Valuation - See LCA Valuations

Horseless Carriage, Defined - R&T 10704
Horses - See Livestock, Pets, & Racehorses
Hospital,
 30 Years' use - R&T 214.3
 Defined - R&T 214.9
 Demolition of Facilities - R&T 214.2
 Exemption - CAC XIII-4, -5
 Facilities under Construction - R&T 214.1
 Inventories & Supplies - LTA 90/45
 Less than Collegiate Grade - R&T 214.5

(Hospital, cont.)

- Needs, Welfare Exemption - R&T 214.11
- Outpatient Clinics - R&T 214.9
- Physicians Lawful Compensation - R&T 214.7
- Property used As, for 30 Years - R&T 214.3
- Welfare Exemption, General Provisions - R&T 214
- Hotel, Residential, Mobilehome Definition - V2-H&S 18008
- Houseboats - See Vessels & Boats
- Household Furnish/Pet Exemption.- R&T 224, Rule 134
- Household Furnishing, Exempt - R&T 224, Rule 134
- Housing,
 - Aged Persons - See Aged Persons
 - Agricultural/Laborer, Open Space Land - V2-Gov 51238, 51238.5
 - Cooperative - R&T 61, Rule 135, V2-R&T 2188.7
 - Exemption of Low Income, Leased/Rented Property - R&T 214, 236, 237, LTA 99/58, 99/76
 - Floating Homes - R&T 229
 - Furnishings Exempt - CAC XIII-3, R&T 224
 - Handicapped Persons, Tax Postponement - CAC XIII-8.5
 - Handicapped Persons, Welfare Exemption - R&T 214
 - Homeowners' Exemption - See Homeowners' Exemption
 - Limited Equity Housing Cooperatives - V2-R&T 2188.7
 - Low/Moderate Income, Welfare Exemption - R&T 214, LTA 99/58, 99/76
 - Low Income, Leased/Rented, Exemption of - R&T 214, 236, 237, LTA 99/58, 99/76
 - Low Income, R&T 2229 Restrict. don't apply - R&T 2229, V2-STATS 1987, Ch 1469, 1988, Ch 77
 - Manufactured, Multi-Unit Housing - V2-H&S 18008.7
 - Military, Possessory Interest - R&T 107.4
 - Multi-Unit Manufactured Housing - V2-H&S 18008.7
 - Single Family Dwelling Assessments - CAC XIII-9, R&T 167, 401.4
 - Tribal Housing Exemption - R&T 237, 259.13
 - Veterans - See Veterans' Exemption, & Disabled Veterans' Exemption
- Housing Act of 1949 - Federal law regarding prop tax liability of fed Govt home repossessions & Foreclosures, see also Housing & Community Development Act of 1977, Sec 512, USC 1413(c) - LTA 76/12, 78/3
- Housing and Community Development Act of 1977 - Fed Law; Sect 512 amends Housing Act of 1949 regarding taxation of Fed Govt repossessed/foreclosed homes, USC 1413(c) - LTA 76/12, 78/3
- Housing and Community Development, Department of - See HCD
- Housing Authorities, Housing Exemption - V2-H&S 34400-34402
- Housing Cooperative,
 - CIO Exclusion - R&T 62(i)
 - General - R&T 61, Rule 135, V2-R&T 2188.7
 - Limited Equity - V2-R&T 2188.7
 - Separate Assessment of - V2-R&T 2188.7
- Housing, Military - R&T 107.4
- Howard Jarvis Taxpayers Association v. City of Roseville*,
 - General v. Special Tax - CAC XIIIIC-1
 - Special Tax - CAC XIIIIC-1
- Howard Jarvis Taxpayers Association v. Orange County*,
 - Indispensable Parties - V2-R&T 5146 fn
 - Prior Voter Approval - CAC XIIIIA-1
- HUD 236 Apartments,
 - Federal Law - Sect 236 of Public Law 90-448 (12 U.S.C. Sec 1715z)
 - National Housing Act - R&T 402.9
 - Subsidy Payments Not Income - R&T 402.9
 - Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
 - Welfare Exemption - R&T 214(f)
- Human Body Parts, Exempt - R&T 33
- Huntington Library & Art Gallery, Exempt - CAC XIII-4, R&T 203.5
- Husbandry, Implements of,
 - General - R&T 410-414
 - Valuation - R&T 413
- Hydrocarbon Production, Possessory Interest Valuation - Rule 27

I

Identification Number, Taxpayer, Parent/Child Transfer, Foreign National - R&T 63.1
Illegal Assessments, RR Car Tax, Cancellation of - V1-RR Car 11596
Illegal Goods and Illegal Substances,
 Assessment of - R&T 129
 Exclusion from Business Inventory - R&T 129
 Not Reported on Annual Property Statement - R&T 129
Illegal Substances – See Illegal Goods
Images, Digitized, San Bernardino & Orange County - V2-Gov 27279.1
Immature Forest Trees, Exempt - CAC XIII-3
Immediate Harvest Value,
 Damaged Timber - V1-Timber 38204
 Defined - VI-Timber 38109, Rule 1023
Immediate Rezoning, Timberland - V2-Gov 51130, 51134, 51142
Immunity, Statutory, Govt Officials & Defamation Actions - *Nadel v. Regents of UC; Sanborn v. Chronicle Pub. Co. et al*,
Impending Default, Notice of - V2-R&T 3351-3353, 3371
Impending Default, Reminder of – V2-R&T 3351, 3371
Implements of Husbandry,
 Assessment - R&T 411-414
 Defined - R&T 411
 General - R&T 410-414
 Valuation - R&T 413
Imposition of,
 Documentary Transfer Tax - V1-DTTA 11901-11934
 Tax, for Local Purposes - CAC XIII-24
Impound Accounts, Property Tax Postponement - V2-Gov 16210-16214
Impounded Funds, Interest Payable - V2-R&T 5153
Impoundment of,
 Disputed Amount, Claim for Refund - V2-R&T 5097.03
 Disputed Revenue, School Districts - V2-ED 14240
Improper Denial, Veterans' Exemption Audits - R&T 283
Improper Veterans' Exemption, Notice to Assessor - R&T 284
Improvement Bonds (*See also Bonds*),
 Annual Report to Assessor, Contents of - R&T 163
 Reflected in Sales Price – R&T 110, LTA 99/12
Improvement District,
 Revenue, to Provide SBE with TRA Data - ED 15301 (not in PTLG)
 Water, Formed by March 1, 1980 - V2-STATS 1980, Ch 450
Improvements,
 Allocation of Value - CAC XIII-13 (& Notes), R&T 607-08, Rule 2
 Assessed to Tenant, Liens on - V2-R&T 2188.1
 Assessment Procedure - R&T 608
 Assessment to Other than Land Owner - V2-R&T 2188.1-...2
 Available for use - Rule 463.5(c)(4)
 Classification As, Examples - Rule 124
 Contributing to Land Income, Defined - R&T 423
 Defined - R&T 105, 107.5, 110, 401, 401.5, Rule 122, 124
 Defined - V2- R&T 2802, 4132
 Destruction not Fault of Owner - V2-Gov 43007
 Examples of - Rule 124
 Exempt Land, on, Assessment - R&T 609
 General - R&T 105, 107.5, 110, 401, 401.5, Rule 122
 Leased Land, on, Assessment - V2-R&T 2188.1, 2188.2
 Leased Land, on, Assessment to Other than Land Owner - V2-R&T 2188.1, 2188.2
 Occupied or used, Defined - Rule 463.5(c)(5)
 Ownership Separate from Land, Liens on - V2-R&T 2190.2
 Ownership Separate from Land, with - V2-R&T 2188.1, 2188.2
 Public, Agricultural Preserve, Open Space Land - V2-Gov 51290-95
 Public, Timberland - V2-Gov 51151-51155
 Removal as Supplemental New Construction - R&T 75.10, Rule 463.5
 Removals before & after July 31, 1985 - Rule 463.5(c)(2)
 Seismic Rehabilitation - R&T 74.5, LTA 99/60
 Seismic Retrofitted, not New Construction: Prop 127 - CAC XIII-2(c)
 Seismic Retrofitting - CAC XIII-2(c), LTA 99/60
 Safety, Exclusion as New Construction - R&T 74.5, LTA 99/60

(Improvements, cont.)

- Separate Assessment from Land - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
- Separate Ownership, Statement of - V2-R&T 2188.2
- Statement of Separate Ownership - V2-R&T 2188.2
- Street, Additional Property Tax Rate - V2-R&T 2272
- Street, Additional Tax Rates - V2-R&T 2272
- Tax Rate - CAC XIII-12
- Welfare Exemption - R&T 214.12
- In Lieu Fees,
 - Designated Wildlife Areas - V2-F&G 1504
 - PERS Property - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen opinion 90-908
 - Wetlands Bank Site, As Public Entity, Payment of - [F&G 1775 et seq., of Sec 2]
 - Wildlife Areas - V2-F&G 1504
- In Lieu of Foreclosure, Instruments, Exempt from Doc Transfer Tax - V1-DTTA 11921
- In Lieu Payments,
 - Assessment Errors, County of 8,000,000 - V2-R&T 4833
 - National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
- In Lieu Tax,
 - General - CAC XIII-19, V1-B&C 23154
 - Not Applicable Upon Special Franchises - V1-B&C 23154
 - Railroad Car Tax as - V1-RR Car 11252
- In the Course of Construction, Facilities, Welfare Ex - R&T 214.2, 532.2
- In This State, Defined - R&T 130, 5304, 11205
- In Transit, Goods - R&T 1016-1022, See Goods in Transit
- In Use, Value - AH 501, see *Cleve Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno*
- Inaccurate Cost Reporting, Personal Prop - R&T 531.3
- Incidental Nonresidential Use, Base Year Transfer - R&T 69.5(g)(3),(4)
- Incidental to an Offer for a Change in Ownership, Defined - Rule 463.5(c)(8)
- Income, Unrelated Business Taxable, Welfare Exemption - R&T 214.05
- Income Approach,
 - Cable TV - R&T 107.7
 - General - R&T 110, 401, Rule 8
- Income Tax (*See also Bank & Corporation Taxes*),
 - Banks - V1-B&C 23181
 - Corporation - CAC XIII-26
 - Imposition - CAC XIII-26
 - Records, Access to - PIT 19551, Bank & Corp Tax 26453c (neither in PTLG)
 - Records, State, Inspection by Assessor - B&C 26453c (not in Tax Law Guide), see also footnote to R&T 405 (extent of Assessor's rights), *Lyon's v. Estes*
- Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (*Pacific Mutual Life v. Orange*)
- Incompatible Activities, Forbidden for SBE Employees - V2-Gov 15625
- Incorporation,
 - City of La Quinta, Tax Allocation - V2-STATS 1983 Ch 53
 - Of Land, Into Agricultural Preserve - V2-Gov 51235
- Incorrect Address, Tax Bill Mailed to - V2-R&T 2610.5
- Increase in Value, Appeals, Authority & Notice Requirement- R&T 1609.4, Rule 313(f), 307(d)
- Indebtedness, Bonded, Welfare Exemption - R&T 214
- Independent, Defined for Possessory Interests - R&T 107(a)(1)
- Independent Contractor Exclusion, Hand Tool Exemption - R&T 241
- Index, for Roll, Preparation of - R&T 615
- Index Record,
 - Redemption of Tax-Defaulted Property - V2-R&T 4110
 - Tax-Defaulted Property - V2-R&T 4110
- Indian Housing Authority, Low Income Housing - R&T 237, 259.13, 270
- Indian Land, Palm Springs Owned Possessory Interest on - R&T 201.4
- Indian Reservations, Palm Springs Owned Possessory Interest on - R&T 201.4
- Indispensable Parties, Refunds - V2-R&T 5146
- Individual, Self-employed, Exclusion, Hand Tool Exemption - R&T 241
- Industrial & Commercial private Cost Estimating Services, SBE Approved - R&T 401.5
- Ineligibility, Homeowners' Exemption, Notice of - V2-R&T 2615.5
- Ineligible Property, Disabled Veterans Exemption - R&T 279.5
- Ineligible Transferee, Exempt Property Transferred to - R&T 75.23
- Inflation Factor,
 - Adjustment of New Construction - R&T 75.18
 - Annual Notice of increase not Required - R&T 619(f)

(Inflation Factor, cont.)

- Annual 2% Maximum - CAC XIII-A-2(b), R&T 51(a), 75.18, 619(f), Rule 460(5)
- Annual, Computation of, CCPI Oct-Oct Measurement Period Modification to Oct/Oct - R&T 51(a)(1)(B)
- CCPI, CA Consumer price Index - R&T 51(a)(1)(B), V2-R&T 2212
- General - CAC XIII-A, R&T 51(a), 75.18, 619(f), Rule 460(5), LTA 99/53
- Rounding of, to nearest one-thousandth of 1% - R&T 51, LTA 99/53
- Inflation Rate, Defined - Rule 460
- Informal Assessment Review,
 - Extension of Appeal Filing Date by Bd. of Sups Resolution - R&T 1603(d)
 - Taxpayer's Right to - R&T 75.51(g)(1), 534(c), 2611.6(i)(1)
- Information,
 - Access Between Assessors - R&T 408(2)(b)
 - Assessment Appeals, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal DAR 3905*
 - Assessor's Right to Request New Construction Information Within 45 days - R&T 441(d), LTA 04/071
 - Confidential - See Assessor's Records; Confidentiality; Records
 - Confidential, SBE Employees - V2-Gov 15619
 - Disclosure, SBE Employees - V2-Gov 15619
 - Exchange of, Assessment Appeal - R&T 1606, Rule 305.1, *B of A v. County of Fresno*
 - Exchange W/Other Agencies re: Mobilehomes - R&T 5842
 - Failure to Provide Upon Written Request - R&T 501 & Footnotes
 - Fee for Actual Cost of Developing/Providing - R&T 409
 - Fees for Development/Provision - R&T 409
 - Inaccurate on Property Statements, Escapes - R&T 531.4
 - Kept Confidential, to be, by SBE Employees - V2-Gov 15619
 - Market Data, Access by Assessee Upon Request - R&T 408.2
 - Penalties for Refusing to Give - R&T 462, 468
 - Post Lien Date, at Appeals, 90-Day Rule - R&T 402.5, *B of A v. County of Fresno*
 - Public Record, Access & Fees - R&T 408.3, [Gov PRA 6250-6254]
 - Public Record, Fee for Actual Cost of Development - R&T 409
 - Regarding SBE Assessed Property Value, from Assessor - R&T 831
 - Request by Dept of Finance, of Any Local Agency - V2-R&T 2227
 - Request for, Assessors' Right to Request Information from Appeal Applicant - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal DAR 3905*
 - Request for, Supporting Enrolled Assessment - R&T 408(e)(2)
 - Requested by SBE, Requirement to Provide - R&T 407
 - Roll Inspection - Rule 266
 - Roll, Acquisition by Special Districts, Etc - R&T 647-649
 - SBE Assessed Property Value, from Assessor - R&T 831
 - Supporting Enrolled Assessment, Request - R&T 408(e)(2)
 - Tax Bills, on - V2-R&T 2611.6
 - Written Request for, Supporting Enrolled Assessment - R&T 408(e)(2)
- Informational Copy, of Tax Bill - V2-R&T 2610.6
- Inheritance,
 - Change in Ownership - Rule 462.260(c)
 - Property, of, Change in Ownership Filing Requirements/Deadlines - R&T 480
- Initiatives, Costs Mandated by, Additional Tax Rates - V2-R&T 2271
- Injunctions,
 - Prohibited in RR Car Tax Refund Claims - V1-RR Car 11571
 - Tax Collection - V2-R&T 4807
- INS - Insurance Code
- Inspection of,
 - Assessment Roll - Rule 266
 - Corporate Records, by Assessor - V2-Corp 1506
 - Records - R&T 441, 441(d), 470, Rule 4(b), LTA 04/071
 - Records by Taxing Agency Reps - R&T 646
 - State Income Tax Records - B&C 26453c(Not in PTLG)
 - Work of Local Officials, by SBE - V2-Gov 15612
- Installation Permits, Manufactured Homes/Mobilehome - V2-H&S 18613.2
- Installment(s),
 - 1st, Secured Roll, Due 1 November - V2-R&T 2605
 - Credit for Starting Installment Plan - V2-R&T 4337
 - Deferral of Defaulted Taxes - V2-R&T 4222.5
 - Deferral of Tax Bill Installment, Secured Roll Calamity - R&T 194-195.1
 - Delinquent, 1st & 2nd Penalty - V2-R&T 2617, 2618, 2704, 2705
 - Delinquent, in Lieu Payment, County of 8,000,000 - V2-R&T 4833

(Installment(s), cont.)

- Four Year, Payment of Escape Assessment Tax Bills over \$500 - V2-R&T 4837.5
- Payment of Escape Assessment Tax Bills over \$500 - V2-R&T 4837.5
- Redemption, Credit for - V2-R&T 4336
- Secured Roll, 1st Due 1 November - V2-R&T 2605
- Secured Roll, 1st Delinquent 10 December - R&T 2617, 2704
- Superior Court Refund Actions while on R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Tax - V2-R&T 2605-2607.1, 2700-2708
- Tax, Default on - V2-STATS 1979, Ch. 27
- Tax Bill, Deferral of, Secured Roll Calamity - R&T 194-195.1
- Two Equal, Payment of Tax - V2-R&T 2605-2607.1, 2700-2708
- Installment Payments,
 - Delinquent Taxes - V2-R&T 4217
 - Over 4 Years, Escape Assessment Tax Bills over \$500 - V2-R&T 4837.5
 - Railroad Car Tax - V1-RR Car 11253
 - Redemption of Tax-Defaulted Prop - See Redemption
 - Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
 - Tax Due to Corrections, of - V2-R&T 4837.5
 - Timber Tax - V1-TYT 38504
- Installments – See Installment(s)
- Instructions, Timber Grading, SBE - R&T 434
- Instruments (*See also Documents*),
 - Bankruptcy, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
 - Divorce, of, Exempt from Doc. Transfer Tax - V1-DTTA 11927
 - Receivership, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
 - Reorganization, of, Exempt from Doc. Transfer Tax - V1-DTTA 11923
 - SEC, Exempt from Documentary Transfer Tax - V1-DTTA 11924
 - Securing Debt, Exempt from Doc. Transfer Tax - V1-DTTA 11921
 - Taken in Lieu of Foreclosure, Exempt from Doc. Tax - V1-DTTA-11921
 - Transferring Title, Defined - V2-Gov 27279
- Insufficient Security, on Property, Tax Rate - V2-Gov 29107
- Insurance, Ocean Marine - CAC XIII-28
- Insurance Commissioner, Applications for Transfer, Insurance Co Separate Accounts - R&T 487
- Insurance Company,
 - Assessment - CAC XIII-28
 - Separate Accounts,
 - Real Prop in - R&T 441.1, 480.7, 487, [INS 10506]
 - Public List - R&T 441.1(a)(4)
 - Transfers - R&T 480.7, 487, INS 10506
 - Separate Account Statement, Public List of Names/filing Date - R&T 441.1(a)(4)
 - Tax Rate Changes - CAC XIII-28
- Insurance Corporations, Taxation of - CAC XIII-28
- Insurer, Defined - CAC XIII-28
- Intangible Assets,
 - Cable TV - R&T 107.7
 - Examples of - R&T 107.7(d), 110(d)
 - General - R&T 107.7, 110(d), 212; V1-B&C 23154, LTA 91/73, 92/07, 93/75, 94/04
 - Taxability of - R&T 107.7, 110(d), 212 (c); V1-B&C 23154, LTA 91/73, 92/07, 93/75, 94/04.
- Intangible Rights,
 - Cable TV - R&T 107.7
 - Examples of - R&T 107.7(d), 110(d)
 - Taxability of - R&T 107.7, 110(d), 212 (c), V1-B&C 23154
- Intangibles,
 - Cable TV - R&T 107.7, LTA 93/75, *Emil Shubat v. Sutter County*
 - Escaping Assessment - R&T 535
 - Examples of - R&T 107.7(d), 110(d)
 - Not Assessable - R&T 107.7, 995, 997, 998, V1-B&C 23154, LTA 93/75; *Roehm v. Orange County, Stanislaus County v. Appeal Board, Emil Shubat v. Sutter County*,
- Intent,
 - Owner, of, Fixture Classification - Rule 122.5(d)
 - Primary Test for Fixture Classification, as - R&T 105, 107, Rule 122.5(d),
- Inter-County Base Year Transfer,
 - Age 55 and Disabled (Prop 60) - R&T 69.5
 - Sunset Date - R&T 69.5 (extended indefinitely per AB 240, Ch 277, Statutes of 1997)
- Inter-County Ferries - R&T 1137

Inter-County Pipelines,

- Appeals must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
- Appraisal Unit for Appeals of - R&T 401.8
- Economic Unit for Appeals of - R&T 401.8
- Density Classification - R&T 401.12
- Full Cash Value - R&T 401.10
- High Density, \$20,000 per Mile - R&T 401.10
- Intra-County Portion, Combination into Single Assessment - 401.13
- Low Density, \$9,000 per Mile - R&T 401.10
- Rights of Way, Assessed as One Parcel - R&T 401.8
- Rights of Way, Full Cash Value - R&T 401.10
- Transitional Density, \$12,000 per Mile - R&T 401.10
- Valuation of, 1984-85 to 2001-02 - R&T 401.10

Inter-County Transfer, Base Year Value,

- Disaster Relief - R&T 69.3 (Prop 171)
- General - R&T 69.5

Inter Vivos Gift, Documentary Transfer Tax Exclusion - V1-DTTA 11930

Interest,

- 3%, on Refunds for any Reason - V2-R&T 5151
- Bonds, from, Taxation - CAC XIII-26
- Calamity/Disaster Refunds, not required if within 120 Days of transfer to Auditor - V2-R&T 5151
- Computation Period, Refunds - V2-R&T 5151
- Cable TV - See Cable Television
- County Pooled Apportioned Rate - V2-R&T 5151
- Debt, on, Additional Tax Rates - V2-R&T 2270, 2279.1
- Defined - R&T 115
- Disaster/Calamity Refunds, not required if within 120 Days of transfer to Auditor - V2-R&T 5151
- Escape Assessments, 4 Year Installment Payment Plan Interest Charge - V2-R&T 4837.5
- Failure to File Timber Tax Return - V1-Timber 38423
- Fractional, Minimum Transfer - R&T 65.1
- Impounded Funds - V2-R&T 5153
- Late Payment, Jeopardy Determination - V1-Timber 38432
- Lien Against Property Assessed - V2-R&T 2187
- Overpayment of Railroad Car Tax, on - V1-RR Car 11555, 11576
- Overpayment, Timber Tax - V1-Timber 38606-07
- Payable on Impounded Funds - V2-R&T 5153
- Payment, Timber Tax Refunds/Overpayment - V1-Timber 38606-07
- Penalties, Costs, Refund of - V2-R&T 5106
- Penalties, on, Timber Tax - V1-Timber 38451-38453
- Penalty Assessments - R&T 506
- Percentage, Minimum Assessable Transfer - R&T 65.1
- Possessory - See Possessory Interest
- Property Tax Postponement - V2-Gov 16183
- Railroad Car Judgments - V1-RR Car 11576
- Railroad Car Tax Assessment, Tax Paid after 10 Dec - V1-RR Car 11319
- Railroad Car Tax Overpayments - V1-RR Car 11555
- Railroad Car Tax, Relief on Board Employee Errors or Delays - V1 - RR Car 11409
- Rate of, 3% on Refunds for any reason - V2-R&T 5151
- Rate of, Failure to File Timber Tax Return - V1-Timber 38423
- Rate of, Timber Deficiency Determinations - V1-Timber 38412
- Refund of Taxes, on - V2-R&T 5150.5-5153
- Relief on Erroneous Refunds, Timber Tax - V1-TYT 38624
- Security, Addition of Other Claimants to Roll, Documentation for - R&T 610
- Supplemental Unsecured Late Payments - R&T 37
- Taxes for Which Recovery Allowed, on - V2-R&T 5150.5-5153
- Timber Tax, Relief on Board Employee Errors or Delays - V1-TYT 38455
- Undivided, Separate Assessment to Satisfy/Remove Lien, State Policy - V2-R&T 2801
- Waiver of, Storm/Flood Damaged Property - V2-Gov 43005.7

Interest Computation Period, Refunds - V2-R&T 5151

Interest Rate, 3% on Refunds for any reason - V2-R&T 5151

Interests, Cable TV - See Cable Television

Intermediate Holder, Mobilehome Park Conversion - R&T 62.2, LTA 99/75

Internal Revenue Service, Access to Assessor's Records - LTA 85/93, Atty Gen Opinion 84-1104 4/of 30Jul85, SBE 1989 SBE Confidentiality Assessment Practices Survey, pg. 13

Interspousal Transfers, Change in Ownership - R&T 63, Rule 462.220

- Intestate Succession,
 - Date of Change in ownership - Rule 462.260(b)
 - Date of Death as Date of CIO, Parent/Child Transfers - R&T 63.1
- Intra-County Base Year Transfer,
 - Age 55 and Disabled (Prop 90) - R&T 69.5
 - Disabled or Age 55 (Prop 90) - R&T 69.5
 - General - R&T 69.5
- Intra-County Base Year Value Transfer, Board of Supervisors, Disaster Relief Resolution - R&T 69.5
- Intra-County Pipeline Lands and Rights of Way,
 - Combination into Single Assessment - 401.13
 - Segment Combination - 401.13
- Intra-County Pipeline Rights of Way, Consolidation of Assessment - 401.13
- Intra-County Pipelines, Base Year Value of Segments and Components - 401.13
- Intrastate Water Carrier,
 - Defined - R&T 1016
 - Returns - R&T 1020
- Inventories/Inventory (*See also Business Inventories; Illegal Goods*),
 - Appraisalment, and, Probate, CIO Statement Filing at Time of, - R&T 480
 - Business, Exemption - R&T 129, 219, 531.5, Rule 133
 - Exempt from Taxation - R&T 129, 219, 531.5, Rule 133
 - Exclusion, Builder's, from Supplemental Assessment - R&T 75.12
 - Hospital - LTA 90/45
 - Mobilehome Dealer's - R&T 5815
 - Probate, CIO's Filing at time Inventory & Appraisal filed with Court - R&T 480
- Investments,
 - Defined - CAC XIII-28
 - Public Moneys, Deposit by Legislature - CAC XI-11
- Inyo County, Assessment of Local Govt Prop - CAC XIII-11
- Irrevocable Trusts, Change in Ownership - Rule 462.160, 462.260(c)(1)
- Irrigation Districts (*See also Districts, Special Districts*)
 - Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648
 - Acquisition of Secured Roll Copy - R&T 647, 649
 - Land Leased to State for Parks/Recreation - V2-STATS 1969 Ch 1046
 - Madera, Assessment of LCA Land - V2-Water 26625.1
 - Unsecured Roll Acquisition - R&T 648, 649
- IRS,
 - Access to Assessor's Records - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30Jul85, SBE 1989 SBE Confidentiality Assmnt Practices Survey, pg. 13
 - Exemption Letters, Franchise Tax Board Letters in Lieu of, Welfare Exemption - R&T 214

J

January 1,
 12:01 am,
 Lien on Private Railroad Car Attaches - R&T 732
 Lien on State Assessed Property Attaches - R&T 722
 Taxes Become Lien on Property - V2-R&T 2192
1983, 2 Year Appeal Hearing Limit Effective - Rule 309(b)
1999, Sunset Date of 10 Appeal Board maximum - R&T 1621
Cities/Districts Report Boundary Change to SBE - V2-Gov 54902
Lien Date - V2-R&T 2192
Lien Date - R&T 75.11, 75.15, 75.18, 75.21, 75.31, 75.41, 170, 194, 270, 271, 285, 467, 480.4, 482, 722.5, 1605,
 V2-R&T 2192
Timberland Values Set - R&T 434.5
To 1 June, Notice of Unitary Values Mailed - R&T 731
To 30 June, Non-unitary Value Notice Mailed, SBE - R&T 732
January 2, SBE Property Statement Request to State Assessee - LTA 90/02
January 5, Account to Auditor for Money Collected - V2-R&T 2616
January 15,
 Airport Operators to Furnish Aircraft Owners List - R&T 5366
 Homeowners' Exemption Affidavit, Assessor to Mail By - R&T 255
January 16, Last Day 4 RR Car Owner 2 Request 3 Feb Presentation - LTA 90/03
January 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616
January 31,
 HCD Reports New Mobilehome Owners to Assessors - R&T 5841
 Last Day to Complete RR Car Reassessment Hearings - V1-RR Car 11338
 Timber Tax Due for 1 Oct-31 Dec Period - V1-Timber 38401
January 1993, Storm Disaster relief, Certification of Reduction - R&T 196.61-.63
January 2005, Homeowners' Exemption on Dwelling Damaged or Destroyed by Flood, etc. – R&T 218(h)
Jeffery Pine - Rule 1021
Jeopardy Assessment, Railroad Car (*See also Railroad Car Tax*),
 Railroad Car, Delinquent Tax - V1-RRCar 11354
 Railroad Car, Notice of - V1-RRCar 11352
 Railroad Car, Reassessment Petition - V1-RRCar 11353
Jeopardy Determination (*See also Timber Tax*),
 Hearing Request - V1-Timber Tax 38345
 Hearings - V1-HPR 5030-5036
 Late Payment Interest Rate - V1-Timber 38432
 Notice Mailing - V1-Timber 38434
 Order of SBE or Admin Officer - V1-HPR 5035
 Penalties - V1-Timber 38432
 Redetermination Petition - R&T 38433, V1-HPR 5031
 Reductions of - V1-HPR 5033
 Relief Determination - V1-HPR 5033
 Sale of Seized Property - V1-HPR 5033
Joint Purchases, Tax-Defaulted Property - V2-R&T 3792
Joint Tenancy,
 Change in Ownership - Rule 462.040
 Change in Ownership, Exclusions - Rule 462.040(b)
 Creation/Transfer/Termination as CIOs - R&T 61, 65, Rule 462.040
 Transfer of Interests - R&T 61, 65, Rule 462.040
Jointly Assessed Property, Unsecured Roll - R&T 405
Judge, Administrative Law, Hearing Officer Contracts - R&T 1636
Judgment,
 Errors (*See also Errors*),
 General - R&T 51.5, V2-R&T 4831, LTA 91/53
 12 month Appeal Period - R&T 1603(c), LTA 91/53, 95/36
 Appeal outside normal Period - R&T 1603, LTA 91/53, 95/36
 Assessor's, affect on Appeal Filing Periods - R&T 1603, 1605(b), LTA 91/53, 95/36
 Assessor/Taxpayer Agreement, Appeal Term - R&T 1603, LTA 91/53, 95/36
For Assignees, Railroad Car Tax - V1-RRCar 11557
For Taxes, City, Satisfaction - V2-Gov 43063
For Taxes, Timber Yield Tax - See Timber Tax Judgments
Interest on, Railroad Car Tax - V1-RRCar 11576
Summary, Unsecured Taxes - V2-R&T 3101
Taxes as - V2-R&T 2186

(Judgment, cont.)

Timber Tax, Rate of Interest - V1-Timber 38616
Un-assessed Property - R&T 1364
Unsecured Property Tax Lien - V2-R&T 3103, 3105
Unsecured Roll Tax Collection - V2-R&T 3101-3107
Unsecured Taxes, Record - V2-R&T 3103
Unsecured Taxes, Satisfaction of - V2-R&T 3107
Judgment Errors - See Judgement, Errors
Judicial Review,
Assessment Appeals - R&T 1610.8 footnotes
Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2954-56
July,
2nd Monday In, Assessment Statistics Reported to SBE - R&T 407
3rd Monday In, Applications to SBE for Review, County, Etc - R&T 1840
3rd Monday In, Local Board Meets in 2nd-58th Class County- R&T 1604
July 1,
Audit of Veterans' Exemptions by Auditor - R&T 280
Auditor Delivers Secured Roll to Collector - V2-R&T 2855
Board of Sups to Publish Appeals Period Notice - R&T 1601
Copy of Assessment Roll to Cities of 2nd-58th Class Counties - R&T 647
Defaulted Property, Tax Collector Notice of - V2-R&T 3362
Inform Assessee of Value Increase - R&T 619
Inform SBE of Value of Property Receiving HEX - R&T 1367
Local Roll Completed/Delivered to Auditor - R&T 616, 617
Provide Dept of Aeronautics W/County Aircraft Data - V2-R&T 5366
Tax, Penalties, Costs in Default as of 12:01 July 1 - R&T 3436
Tax Agency Consolidation - R&T 38
July 2,
1st Day to File Main Roll Appeal - R&T 1603, LTA 91/53, 95/36
To September 15, Appeal Filing Period, Secured and Unsecured Roll - R&T 1603; LTA 91/53, 95/36
To November 30, Appeal Filing Period, Secured Roll - R&T 1603; LTA 03/015, 04/013, 04/026, 05/021, 05/030
July 5, Account to Auditor for Money Collected - V2-R&T 2616
July 15,
Auditor Certifies Timber Tax Revenue to Controller - V2-Gov 27423
Duplicate Property Statement Returned if Requested - R&T 443.1
Estimates of SBE Assessed Value to Auditors by - R&T 755
First Day to Inspect SBE Roll - R&T 755
State Controller Notified of Timber Rev by Auditor - V2-Gov 27423
July 16, Appeal Boards Meet in 2nd-58th Class Counties - R&T 1604
July 20,
File Declaration of Intent to Petition After SBE Val Notice, to - R&T 731
Petition for Reassessment to be Filed by - LTA 03/017
Prior to Appeal Hearing, Minimum for Filing Exchange of Information - R&T 731
July 25, Tax Collector Statement of Transactions to Auditor - V2-R&T 2616
July 31,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
SBE Adopts Assessment Rolls/Transmits to Auditors - R&T 756
SBE to Hear Petition Appeals of Unitary/Non-Unitary Val - LTA 90/02
Timber Tax for 1 Apr-30 Jun Period Due - V1-Timber 38401
June 1,
Auditor Delivers Certified Secured Roll to Collector - R&T 2855
SBE Notifies Assessor of Welfare/Vets Eligibility - R&T 254.5
To 4 June, Delivery Period of Delinquent Roll - V2-R&T 2626-27
June 3, Home Damaged/Destroyed by Flood in 2004 - R&T 218(f)
June 4, Auditor Delivers Delinquent Roll to Collector - V2-R&T 2626-27
June 5, Account to Auditor for Money Collected - V2-R&T 2616
June 8, Notice of Impending Default Published - V2-R&T 3351-53, 3361, 3371
June 15,
Assessor Provides Description of Property 4 Tax Sale - V2-R&T 3691.3
Welfare/Vets Exemption Findings to Assessor by SBE - R&T 254.5
June 27, Statement of Transactions, Tax Collector to Auditor - V2-R&T 2616
June 30,
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day for Assessor to Notify SBE of HEX Prop Value - R&T 1367
Last Day to,
Estimate Timber Harvest Value, SBE - V1-Timber 38204

(June 30)(Last Day to, cont.)

File Disabled Veteran Termination Notice - R&T 278

Mail Non-unitary Value Notice, SBE - R&T 732

Notice of Impending Default, As of Date - V2-R&T 3351

Unpaid Separately Billed SBE Tax to Unsecured Roll - V2-R&T 2189.1

Unpaid Tax is in Default - V2-R&T 3436

June 2005, Homeowners' Exemption on Dwelling Damaged or Destroyed by Flood, etc. – R&T 218(h)

Jurisdiction,

Defined - R&T 95(b), 100.2, 100.3

Local Board of Equalization - Rule 302

Taxation of Certificated Aircraft - R&T 1155

Jurisdictional Change,

Defined - R&T 95(e)

Local Govt, Revenue Allocation - R&T 99

Special Districts - R&T 99.1, 99.2

K

Kindergarten - See Schools, School Districts, & Nursery Schools

L

La Quinta, City of, Allocation of Revenues - V2-STATS 1983 Ch 53

Laborer Housing,
 Open Space Land - V2-Gov 51238, 51238.5
 Open Space Valuation - R&T 428

Lack of Appearance, Assessment Appeal Hearing - Rule 313(a)

Land, and Improvements, Separate Assessment - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823

Land,
 City Lot Description - R&T 324
 Classification Examples - Rule 124
 Classification, Legislative Analyst's Report on - V2-R&T 2229
 Combination of, if in Multiple Revenue Districts - R&T 606
 Covered by Multiple Tax Rate/Revenue Districts - R&T 606
 Debts Secured by, Exempt - CAC XIII-3
 Defined - R&T 103, 104, 105, 110, 401, Rule 121 (*See also Rule 124*)
 Description - R&T 322-327
 Description on Roll - R&T 610
 Enforceably Restricted, Open Space Valuation - R&T 423.3, 426, 430.5
 Federal Survey Description - R&T 324
 Government Survey Description - R&T 322
 Hazardous Waste Property, Designated as - V2-H&S 25229
 In Multiple Revenue Districts/Tax Rate Areas, Separate Assessment & Combination - R&T 606
 Leased by Church - R&T 206.2
 Leased to,
 Community College - R&T 214.6
 Government, and Government Entities - R&T 214.6
 State by Irrigation District, Parks/Recreation - V2-STATS 1969 Ch 1046
 State Universities - R&T 214.6
 Leased, Separate Assessment of - V2-R&T 2188.4
 Leased, Tax Reductions - R&T 202.2
 Legal Description Filing Requirements - R&T 456, 467
 Legal Description for Assessment Purposes, General Provisions - R&T 321
 Legal Description,
 Assessors' Maps - R&T 327
 Failure to File, Court Citation - R&T 457, 459.5
 Taxing Agency Filing Requirements - R&T 467
 Local Government, outside Its Boundaries - CAC XIII-11
 Local Government, Taxation - CAC XIII-11 (*See also Section 11*)
 Metes & Bounds Description - R&T 328
 Multiple Revenue Districts/Tax Rate Areas, Separate Assessment & Combination - R&T 606
 Official Map Description - R&T 325
 Owner Map Description - R&T 326
 Ownership Separate from Improvements - V2-R&T 2188.1, 2188.2
 Possessory Interest Tax Rates - CAC XIII-12
 Public, Cancellations of Assessments - V2-R&T 5026-29, 5061-64
 Reasonable size, of, Defined Base Year transfers - R&T 69.5
 Restricted, Wildlife Habitat Contract - R&T 423.8
 Secured Debts, Exempt - CAC XIII-3
 Separate Assessment from Improvements - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
 Separate Assessment of Leased Land - V2-R&T 2188.4
 Separate Ownership, Statement of - V2-R&T 2188.2
 Situs of Property - Rule 204
 Spanish Grant Description - R&T 323
 Surveying on Court Order - R&T 458, 459, 459.5
 Taxation of - CAC XIII-3
 Unpatented, Assessment of - R&T 403
 Use Restrictions, Affect on Assessment - R&T 402.1
 Valuation of, under Wildlife Habitat Contract - R&T 423.8

Land of Reasonable Size, Defined, Base Year Transfer, Revised - R&T 69.5(g)(3)&(4)

Land Conservation Act, Generally - R&T 402.1, 421-430.5, Rules 51-54, V2-Gov 51070-51097, LTA 05/016 (*See also LCA*)

Land Sales, Comparables not Later than 90 Days from Lien Date - R&T 402.5

Land Secured Debts, Exempt - CAC XIII-3

Land Stewardship Program Act of 1995, Agricultural - R&T 421.5, 422.5, V2-PRC 10200-10277

Land Use Restrictions, Hazardous Waste - R&T 402.1-3, V2-H&S 25202.2, 25229

Landfill, Sanitary, as New Construction - Rule 124(a)

Landing Fees, as a PI - *United Airlines, Inc. v. San Diego Co.* 1 Cal. App. 4th 418, '91
 Landowner, Defined - V2-Gov 51075, R&T 2285
 Last Assessee, Notice To, Cancellations of Tax/Penalties - V2-R&T 4946-47
 Last Equalized County Assessment Roll, Defined - R&T 2050
 Last Equalized Roll, Defined - R&T 2051
 Late Claim,
 Cemetery Exemption - R&T 270
 College Exemption - R&T 270
 Library Exemption - R&T 270
 Public School Exemption - R&T 270
 Tribal Housing Exemption - R&T 270
 Late Payments (*See also Delinquency; Delinquent Taxes*),
 Delinquent Tax, Railroad Car - V1-RRCar 11405, 11430
 Interest, Jeopardy Determination - V1-Timber 38432
 Interest, Supplemental Unsecured Tax - R&T 37
 Latest Owner of Record. Tax, Refund Less Than \$5000, Paid to - V2-R&T 5104
 Law Enacted after Jan. 1, 1973, Defined - V2-R&T 2201
 Law Judge, Administrative, Hearing Officer Contracts - R&T 1636
 Lawful Compensation, Physicians', Hospital Exemption - R&T 214.7
 Lawsuits – (*See also Suits; Court Actions*)
 Lawsuits, Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
 LCA - Land Conservation Act or Williamson Land Act, or Open Space Land Act
 LCA (*See also Land Conservation Act; Conservation Dept; Open Space Land; Green Tab Section of V2*),
 Agricultural Preserve,
 Administration Rules - V2-Gov 51232
 Advisory Board - V2-Gov 51239
 Annexation of Land - V2-Gov 51235
 Boundary Changes - V2-Gov 51232-33, 51257, LTA 05/016
 Cancellation Fee - V2-Gov 51283.5, LTA 05/016
 Cancellation Reports - V2-Gov 51207
 Definitions - V2-Gov 51201
 Disestablishment - V2-Gov 51232-33
 Equalization - V2-Gov 51203
 Establishment of - V2-Gov 51230, 51233-34
 Formal Review - V2-Gov 51283.5
 Hearings - V2-Gov 51230
 Inclusions - V2-Gov 51205
 Non-renewal - V2-Gov 512336
 Public Improvements - V2-Gov 51290-95
 Size - V2-Gov 51230
 Agreements Qualifying Land for Assessment - Rule 51, 54
 Agricultural and Laborer Housing - V2-Gov 51238, 51238.5
 Agricultural Conservation Easement - R&T 421.5, 422.5, V2-PRC 10200-10277
 Agricultural Conservation Easement, Defined - R&T 421.5, 422.5, V2-CIV 815.1
 Agricultural Land Stewardship Act of 1995 - R&T 421.5, 422.5, V2-PRC 10200-10277
 Annual Factor - R&T 423
 Annual Income to be Capitalized - R&T 423
 Annual Interest Component - R&T 423
 Assessment of Land in Madera Irrigation District - V2-Water 26625.1
 Automatic Renewal of Contract - V2-Gov 51244.5
 Breaches of Contract - V2-Gov 51250
 Chino Basin – V2-Gov 51256.2
 City/County Authority to Contract - V2-Gov 51240
 Compatible Uses - V2-Gov 51238.1-51238.5
 Conservation Easement,
 General - R&T 421.5, 422.5, V2-PRC 10200-10277
 Acquisition/Holding by Legal Entity - V2-Civ 815.3
 Agricultural, Defined - R&T 421.5, 422.5, V2-CIV 815.1
 Definition - V2-Civ 815.1, 815.2
 Enforceable Restrictions - V2-Civ 815.7
 Legislative Findings - V2-Civ 815
 Native American Tribe Holding - V2-Civil 815.3
 Recording of Conveyance - V2-Civ 815.5
 Remedies for Violation - V2-Civ 815.7
 Retained Interest of Grantors - V2-Civ 815.4
 Enforcement - V2-Civ 815.7

(LCA, cont.)

Contract Amendments - V2-Gov 51253
Contract Cancellation - V2-Gov 51280-86, LTA 05/016
Contract Contents - V2-Gov 51240, 51241, 51243
Contracts, Breaches of - V2-Gov 51250
County May Collect Fee for Contract Cancellation, Etc - V2-Gov 51287
County-Assessed Values - V2-Gov 51202
Definition of Open Space Land - R&T 421, V2-Gov 16143
Director of Conservation, Notice To, Any Contract Change - V2-Gov 51207 et al
Dis-incorporation of Land - V2-Gov 51235
Easements,
 Abandonment - V2-Gov 51090, 51093, 51094
 Acceptance by City/County - V2-Gov 51080-81, 51084
 Acceptance of Deeds - V2-Gov 51083
 Building Permits - V2-Gov 51086
 Deed Contents - V2-Gov 51082
 Definitions - V2-Gov 51075
 Effective Date of Grant to Nonprofit Org - V2-51083, 51086
 Eminent Domain - V2-Gov 51095
 Enforceable Restrictions - V2-Gov 51096
 Legislative Intent - V2-Gov 51070-73
 Nonrenewal - V2-Gov 51090, 51092
 Open Space - R&T 421, V2-Gov 51075
 Planning Commission/Department Reports - V2-Gov 51085
 Recordation with County Recorder - V2-Gov 51087
 Termination of - V2-Gov 51090-95
 Violations - V2-Gov 51086
Eligible Land - V2-Gov 51242
Endangered Species Habitat Contract - R&T 423.8
Enforceably Restricted Land, Valuation - R&T 423.3, 426, 430.5
Enforceable Restrictions,
 Agricultural Conservation Easement - R&T 422.5
 Defined - R&T 422, 422.5
 Enforcement of - V2-Gov 16147
 General - R&T 422.5, V2-Gov 51252, STATS 1971, Ch 719
Enforcement Actions - V2-Gov 51251
Exclusion from Supplemental Assessment - R&T 52, 75.14
Fictitious Contracts - V2-Gov 51248.5
Filing Date, Final, for Proposal - R&T 430.5
Filing of Maps - V2-Gov 51237, 51237.5
Final Filing Date for Proposal - R&T 430.5
Free Public Recreational use - V2-Gov 51238.5
Fruit/Nut Bearing Trees & Vines, Valuation of - R&T 429
Gas/Electric/Other Facilities - V2-Gov 51238
General - R&T 402.1, 421-430.5, Rules 51-54, V2-Gov 51070-51097
Habitat Contract, Wildlife - R&T 423.8
Hearing Notice & Publication of Notice - V2-Gov 51284
Incorporation of Land - V2-Gov 51235
Information Furnished to City/County by Owner - V2-Gov 51247
Interest Component from SBE by 1 October - R&T 423, 439.2
Legislative Declarations - V2-Gov 51220-22
List of LCA Property to Secretary of Resources Agency by 31 Oct - V2-Gov 16144
Modification of Agreement/Scenic Easement Deeds - R&T 424
Minerals/Quarries, Consideration of - R&T 427
Nonrenewal - V2-Gov 51245
Notice of FMV of Contract Cancelled, to Assessee From Assessor - V2-Gov 51283
Notice of Intent to Consider Contract - V2-Gov 51243.5
Notice to City - V2-Gov 51243.5
Parcels Assessed for Timber, List of - V2-Gov 51110
Perennials Valued as Open Space Land - Rule 52
Perennials, Valuation of - Rule 52
Proposal Final Filing Date - R&T 430.5
Public Hearings & Publication of notice of Hearing - V2-Gov 51284
Publication of Notice of Hearing - V2-Gov 51284
Rebuttable Presumption of Agricultural use - R&T 430
Recision/Entry into Easement Agreement - V2-Gov 51255

(LCA, cont.)

- Recision/Entry into New Contract - V2-Gov 51254
- Recording with County Recorder - V2-Gov 51248
- Removal of Land under Contract - V2-Gov 51236
- Residence or Site, not applicable to - R&T 428
- Resources, Secretary of, Approval of New Contracts - V2-Gov 51256.1
- Sample Contracts - V2-Gov 51249
- Scenic Highway Corridors - V2-Gov 51205.5
- Subventions,
 - Appropriation of - V2-Gov 16140
 - Ineligibility - V2-Gov 16146
 - Payment of - V2-Gov 16142, 16142.5, 16144
 - Purpose of - V2-Gov 16141
 - Qualified Acreage Reports - V2-Gov 16144, 16154
 - Use of Funds - V2-Gov 16145
- Supplemental Assessment Exclusion - R&T 52, 75.14
- Term of Contract - V2-Gov 51244, 51244.5
- Termination of Contract - V2-Gov 51246
- Timber & Timberland - See Timberland, & Timber Tax
- Timber & Timberland Valued as Enforceably Restricted LCA Land - R&T 423.5
- Timberland - R&T 423.5, Rule 53
- Timberland Production Zone Land - R&T 423.9
- Timberland Valued as Open Space Land - Rule 53
- Valuation,
 - Annual Factor - R&T 423
 - Enforceably Restricted Land - R&T 423.3, 426, 430.5
 - Fruit/Nut Bearing Trees & Vines - R&T 429
 - Inapplicability of Residence/Site - R&T 428
 - Minerals/Quarries - R&T 427
 - Modification of Agreement/Scenic Easement Deeds - R&T 424
 - Rebuttable Presumption of Agricultural use - R&T 430
 - Timberland - R&T 423.5, Rule 53
 - Timberland Production Zone Land - R&T 423.9
 - Wildlife Habitat Contracts - R&T 423.7
- Welfare Exemption, Property used for Preservation of - R&T 214.02
- Wildlife Habitat Contracts - R&T 423.7, 423.8
- Yield Rate Component set by SBE - R&T 423
- Leach Pads, Mining Property, Separate Appraisal Unit – R&T 53.5
- Lead County, Commercial Air Carrier,
 - Assessment Duties – R&T 1153.5
 - Filing with – R&T 441(l)
- Lease-Leaseback, Possessory Interest, to Govt Entity is not PI if Required - R&T 107.8
- Lease Agreements, Non-real Property, Cable TV - R&T 107.7(d)
- Leaseback,
 - Change in Ownership - Rule 462.200(d)
 - Possessory Interest, to Govt Entity is not PI if Required - R&T 107.8
 - Sale and, as CIO - See *Pacific Southwest Realty v. LA*
- Lease/Purchase Fund, School Building, General Fund Transfers - R&T 100.1
- Leased Equipment (*See also Equipment; Personal Property*),
 - Primary Place of Business - R&T 623
 - Single Assessment of - R&T 623
 - Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
- Leased Fee - R&T 110, 410(Footnotes), Rule 4(b), 8(d), *Clayton v. LA County*
- Leased Land, Separate Assessment - V2-R&T 2188.4
- Leased or Rented Property, for Religious Worship - R&T 206.2
- Leased Personal Property,
 - Conditional Sales Agreements to be reported by lessor - R&T 442(c)
 - Single Assessment of - R&T 623
 - Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
- Leased Property,
 - Additional Tax Rates - V2-R&T 2273-2273.2
 - Banks/Financial Institutions as Owners, Reporting Requirement - R&T 235, 441(f)
 - Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b)
 - Church Property, Exemption - R&T 206.3
 - Conditional Sales Agreements to be reported by lessor - R&T 442(c)
 - Community College, Tax Reduction - R&T 202.2

(Leased Property, cont.)

- Government as Tenant - R&T 202, 214.6
- Governmental Entities as Tenant - R&T 202, 214.6
- Leaseholds - R&T 110, 410(Footnotes), Rule 4(b), 8(d), *Clayton v. LA County*
- Libraries as Tenant - R&T 202, 214.6
- Museums as Tenant - R&T 202, 214.6
- Library, Tax Reductions - R&T 202, 202.2
- Owned by Banks/Financial Institutions - R&T 235, 441(f)
- Personal Property, Church Exemption – R&T 207.1
- Personal Property, Combined in Single Assessment - R&T 623
- Possessory Interests - See Possessory Interest
- Possessory Interests, Change in Ownership - R&T 61
- Possessory Interests, Granting of Option to Renew or Extend not a CIO - R&T 61
- Possessory Interests in Redevelopment Project - V2-H&S 33673, 33673.1
- Redevelopment Agency, 30 Day Notice - V2-H&S 33673.1
- Reduction of Tax - R&T 202.2
- Religious Worship, for - R&T 206.2
- Separate Assessment of Leased Land - V2-R&T 2188.4
- Schools, by, Reduction in Tax - R&T 202
- Schools as Tenant - R&T 202, 214.6
- Single Assessment of Leased Personal Property - R&T 623
- Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205
- State University as Tenant - R&T 214.6
- Tax Reductions - R&T 202.2
- Taxation, Redevelopment Agencies - V2-H&S 33673
- To Government, Exemption of - R&T 202
- To Government Entity, Possessory Interest, when not a PI - R&T 107.8
- To Government Entity, Welfare Exemption - R&T 214.6
- Leased Vehicles,
 - Liability - V1-VEH 10879
 - Local Govt, Exempt - V1-VEH 10781-10782
- Leasehold Interest,
 - Affect on Sales Price, Adjustment for - Rule 4(b)
 - General - R&T 110, 410(Footnotes), Rule 4(b), 8(d), *Clayton v. LA County*
 - Oil & Gas, as Security for Payment of Tax - V2-R&T 2189.5
- Leases,
 - 35 Year, Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b)
 - Additional Tax Rates - V2-R&T 2273-2273.2
 - Affect on Sales Price, Adjustment for - Rule 4(b)
 - Banks/Financial Institutions as Owners, Reporting Requirement - R&T 235, 441(f)
 - Cable TV - R&T 107.7(d)
 - Change in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b)
 - Church Property, Exemption - R&T 206.3
 - Community College as Tenant - R&T 214.6
 - Community College, Tax Reduction - R&T 202.2
 - Date of Change in Ownership - Rule 462.260(b)
 - Government as Tenant - R&T 202, 214.6
 - Governmental Entities as Tenant - R&T 202, 214.6
 - Hiring of Property, or, by SBE, Authority - V2-Gov 15621
 - Libraries as Tenant - R&T 202, 214.6
 - Library, Tax Reductions - R&T 202, 202.2
 - Museums as Tenant - R&T 202, 214.6
 - Non-real Property Lease Agreements, Cable TV - R&T 107.7(d)
 - Owned by Banks/Financial Institutions - R&T 235, 441(f)
 - Possessory Interests (*See also Possessory Interest*)
 - Assignment of, no CIO if during estimated term of possession - R&T 61,62
 - Change in Ownership - R&T 61
 - Government Entity is not PI if Required of Lessee, to - R&T 107.8
 - Granting of Option to Renew or Extend not a CIO - R&T 61
 - Renewal, no CIO if during est. term of possession - R&T 61,62
 - Public Parks - R&T 236.5
 - Redevelopment Agency, 30 Day Notice - V2-H&S 33673.1
 - Reduction of Tax - R&T 202.2
 - Religious Worship, for - R&T 206.2
 - Separate Assessment of Leased Land - V2-R&T 2188.4
 - Schools, by, Reduction in Tax - R&T 202

(Leases, cont.)

- Schools as Tenant - R&T 202, 214.6
- State University as Tenant - R&T 214.6
- Tax Reductions - R&T 202.2
- Taxation, Redevelopment Agencies - V2-H&S 33673
- To Government, Exemption of - R&T 202
- To Government Entity, Welfare Exemption - R&T 214.6
- To Government Entity, Possessory Interest, when not a PI - R&T 107.8
- Vehicles, Liability - V1-VEH 10879
- Vehicles, Local Govt, Exempt - V1-VEH 10781-10782
- Legal Action, While on R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Legal Advisor, County of 4,000,000, Defined - Rule 301
- Legal Counsel,
 - Assessor, for - V2-Gov 31000.6-31000.7
 - Representation at Appeals Board - Rule 314
- Legal Custody, Assessment of Property in - R&T 983
- Legal Description,
 - Assessment Purpose, for, General Provisions - R&T 321
 - Court Citation for Failure to File - R&T 457, 459.5
 - Filing Requirements - R&T 456, 467
 - Survey Expense, Tax Lien - R&T 459
 - Taxing Agency Filing Requirements - R&T 467
- Legal Entities,
 - Change in Ownership,
 - Exclusions - Rule 462.180(b), (d)
 - General - Rule 462.180
 - Partnerships - Rule 462.180(e)
 - Transfer in Ownership Interests - Rule 462.180(c)
 - Transfer of property to - Rule 462.180
 - Change in Ownership/Control Statement - R&T 480.1-480.2
 - Sales Price not Presumed as Value - Rule 2
- Legal Owner, Defined - V2-H&S 18005.8
- Legal Relief, from Unconstitutional SBE Rules/Regs - R&T 538
- Legal Tender,
 - Credit Card used for Payment - V2-R&T 2511.1
 - Payment of Taxes, Penalties, Fees - V2-R&T 2502
- Legally Enforceable Restrictions - R&T 110, 402.1-402.3, 422, 439, 1603
- Legislative Analyst,
 - Classification/Exemption, Review & Report - V2-R&T 2229
 - Tax Agency Consolidation - R&T 38
- Legislative Counsel, Mandated Costs Reimbursement Determination - V2-R&T 2241, 2244
- Legislative Declarations, Open Space Land - V2-Gov 51220-22
- Legislative Findings, Conservation Easement - V2-Civ 815
- Legislative Intent, Open Space Land Easements - V2-Gov 51070-73
- Legislature,
 - Appeals Board Appointments/Removal - CAC XIII-16
 - Authorization of Low Value Property Exemption - CAC XIII-7
 - Claims against City/County, Procedures - CAC XI-12
 - Conservation Easement Findings - V2-Civ 815
 - Declarations, Open Space Land - V2-Gov 51220-22
 - Delegation of Tax Power/Municipal Functions Prohibited -CAC XI-11
 - Insurance Company Tax Rate Changes - CAC XIII-28
 - Investing/Deposits, of Public Moneys - CAC XIII-28
 - Investment of Public Moneys, Deposit by - CAC XI-11
 - Legislative Analyst, Classification/Exemption, Review & Report - V2-R&T 2229
 - Legislative Counsel, Mandated Costs Reimbursement Determination - V2-R&T 2241, 2244
 - Legislative Declarations, Open Space Land - V2-Gov 51220-22
 - Legislative Findings, Conservation Easement - V2-Civ 815
 - Legislative Intent, Open Space Land Easements - V2-Gov 51070-73
 - Metropolitan Water District Report to by 1 March 1984 - R&T 97.6
 - Open Space Land Easements, Intent of - V2-Gov 51070-73
 - Power of Taxation - CAC XIII-2
 - Redistricting Requirements - CAC XIII-17
 - Reimbursement of Local Govt for Lost Revenue - CAC XIII-25
 - Reports/Appropriations, Sales & use Tax Exemption Rev Loss - V2-R&T 2230
 - Revenue Increase Vote Requirement - CAC XIII-A-3

(Legislature, cont.)

- Revenue Law Enactment - CAC XIII-33
- State Boundary Changes - CAC XIII-23
- Tax Rate Adjustment - CAC XIII-12
- Value Adjustment of Assessable Property - CAC XIII-3.5
- LEOP - Legal Entity Ownership Program, See Franchise Tax Board
- LEOP Change in Determinations, Franchise Tax Board, Change in Ownership - R&T 64(e)
- Less than Collegiate Grade, Defined - R&T 214.4
- Lessee, Jointly Assessed with Lessor - R&T 405
- Lessee/Lessor, Notice To, of Unsecured Roll Value - R&T 405
- Lesser or Equal Value, Defined, BYT - R&T 69.3(b)
- Lessor, Jointly Assessed with Lessee - R&T 405
- Letters,
 - SBE, Annotations of - All of Vol 3 of PTLG
 - SBE, and Handbooks, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
 - Welfare Exemption, Franchise Tax Board Letters in Lieu of IRS Letters - R&T 214
- Letters To Assessors (LTAs) Reliability of - LTA 85/111, 86/57, 89/73, 90/71
- Levied Property,
 - Return of, Railroad Car Tax - V1-RR Car 11254
 - Return of, Timber Tax - V1-T YT 38505
- Levies, Prior to 1939, Refund of - V2-R&T 4806
- Levy of Annual Taxes, School District - CAC XIII-21
- Levy of Tax - V2-R&T 2151-2326, 2nd Yellow Tab, Part 4
- Liability Companies, Limited, CIOS Filing Requirements - R&T 480(h)
- Liability,
 - Accuracy of Property Characteristics, for, Lack of - 408.3
 - Assessor for Failure to Assess, of - R&T 1361-1367
 - Criminal, Custodian of Records - Gov 6200-6201, (not in PTLG)
 - Government Entity Failure to Notify Lessor of Possessory Interest Tax Potential - R&T 107.6
 - Government Official Defamation Action Liability - *Nadel v. Regents of UC; Sanborn v Chronicle Pub. Co. et al*
 - Limited, Companies,
 - Defined - R&T 19
 - CIOS Filing Requirements - R&T 480(h)
 - General - R&T 19, 64, 480(h), 480.1-.2, V1-RR 11204, V1-TYT 38106
 - Treated as Partnership - R&T 19, V1-RR 11204, V1-TYT 38106
 - Public entity for Tax/Penalty, of, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
 - Successors, Notice of, Timber Tax - V1-TYT 38561-38565
 - Successor's, Notice of - V1-RRCar 11524
 - Tax, Out-of-State, Enforcement of - R&T 30
 - Tax, US. Government, Enforcement of - R&T 30
 - Unpaid Timber Tax, for - V1-Timber 38574
- Libel, Govt Official Defamation Action Liability - *Nadel v. Regents of UC; Sanborn v. Chronicle Pub. Co. et al*
- Libraries,
 - Exemption Affidavit, Annual Filing - R&T 254
 - Exemption Affidavit, Contents - R&T 259.8
 - Exemption, General Provisions - CAC XIII-3, R&T 202
 - Exemption, Late Claims - R&T 270
 - Huntington Library & Art Gallery Exemption - CAC XIII-4, R&T 203.5
 - Leasing of Property, Tax Reductions - R&T 202.2
- License,
 - Appraiser, Requirements - V2-B&P 11300-313.5
 - Cable TV - R&T 107.7
 - Construct or Operate, to, Cable TV Intangible Rights - R&T 107.7(d)
 - Operate or Construct, to, Cable TV Intangible Rights - R&T 107.7(d)
- License Fee Law, Vehicle - V1-VEH 10701-11005.6
- License Fees,
 - Less than \$20, Counties may Refrain from Collection - V2-R&T 2611.4
 - Vehicle - See Vehicle License Fees
- Lien,
 - Acquired by Public Entities - V2-Gov 53938-53939
 - Affects all Property in County under Same Owner - V2-R&T 2191.4
 - Against Real Property, by Personal Property Tax - V2-R&T 2189
 - Boat Registration Withheld by DMV for Delinquent Tax - V2-R&T 3205 et seq.
 - Cancellation of - V2-R&T 4840
 - Ceases to Exist after 30 Years - V2-R&T 2195
 - City Taxes - V2-Gov 43000, 43062, 43063

(Lien, cont.)

City, Tax on Property Assessed as - V2-Gov 43001-3, 43062-3
Collection & Enforcement, Postponed Tax - V2-R&T 3201-3204
Condominium Unit Assessed, only against - V2-R&T 2188.6
Creation of - R&T 867
Date - See Lien Date
Date of Attachment - V2-R&T 2192
Defined - V2-R&T 2802, 4132
Effect of - V2-R&T 2193
Erroneously Filed - V2-R&T 2196
Escape Assessments - R&T 867
Expiration after 30 Years - V2-R&T 2195
Extensions of - V2-R&T 2191.4
Force and Effect of - V2-R&T 2191.4
Foreclosure of, Tax Postponement - V2-Gov 16187
Improvements Assessed to Tenant - V2-R&T 2188.1
Improvement Bond, Annual Report to Assessor, Contents of - R&T 163
Interest Against Real Property Assessed - V2-R&T 2187
Lien Date - See Lien Date
On Property, Delinquent Taxes - V2-R&T 2192.4-2195
Payment Presumed - CAC XIII-30
Penalty Against Real Property Assessed - V2-R&T 2187
Personal Property Secured to sold/Transferred RP, Placement on Unsecured Roll - V2 R&T 2189
Personal Property on Secured Roll at Sale of RP - V2 R&T 2189
Personal Property Tax - V2-R&T 2189, 2189.3
Possessory Interests - V2-R&T 2190.2
Preferences - V2-R&T 2191.5
Priority of Tax Liens - V2-R&T 2191.4, 2192.1
Property Tax Postponement - See Tax Postponement
Railroad Car Tax - V1-RRCar 11491-11496
Redemption Installment as Credit Toward Satisfying Lien - V2-R&T 4142
Removal of - V2-R&T 2191.6, 2194, 2196, 2801, 2811, 2812, 4131
Satisfaction of - V2-R&T 2801, 2811, 2812, 4131
Secured Personal Property, Transfer to Sec Roll at Sale of RP - V2 R&T 2189
Secured Roll Possessory Interest not Lien on Exempt Prop - V2-R&T 2190
Separate Assessment to Satisfy or Remove, State Policy - V2 R&T 2801
Subordination to Other Liens - V2-R&T 2191.5
Supplemental Roll - R&T 75.54
Survey Expense for Legal Description - R&T 459
Tax Postponement,
 General Provisions - V2-Gov 16182
 Protection of State's Interest - V2-Gov 16200
 Recordation of Notice - V2-R&T 2515
 Release/Removal of Lien - V2-Gov 16186
 Subordination of - V2-Gov 16185
Tax, on 16th or 36th Section, Cancellation - V2-R&T 5071-5073
Tax-Defaulted Property, Effect of Sale to Pvt. Party - V2-R&T 3695, 3695.3
Tax-Defaulted Property, Satisfaction/Removal of - V2-R&T 4131
Taxes as - V2- R&T 2187
Taxes on Supplemental Roll - R&T 75.54
Tenant Owned Improvements - V2-R&T 2190.2
Timber Yield Tax - V1-Timber 38523, 38532
Timber Yield Tax, Release of Property from - V1-Timber 38525
Time of Attachment - V2-R&T 2192
Unsecured Property Tax Judgment- V2-R&T 3103, 3105
Vehicle License Fee, Late - V1-VEH 10876
Vehicle License Fees - V1-VEH 10876
Vessel, DMV May Withhold Renewal for Nonpayment of Tax - V2-R&T 3205 et seq.
Warrant for Collection/Enforcement, Tax Postponement - V2-R&T 3201-04
Warrants to Enforce, Timber Tax - V1-Timber 38541

Lien Date,

1966, Section 11 Govt Owned Property - CAC XIII-11, R&T 987
1975, Property Transferred After, Base Year Value - R&T 50
1975, Property Valued as of - CAC XIII, R&T 110.1
Annual Roll Assessment Date - R&T 405
Assessment on - R&T 51(a)(2) & (e), 401.3, V2-R&T 4831

(Lien Date, cont.)

Church/Religious Property Acquired after - R&T 271
Comparable Sales to be within 90 Days of - R&T 402.5
Construction In Progress to be Assessed on - R&T 50, 401.3
Defined - R&T 117, V2-R&T 2192
Following Adoption of Hazardous Waste Restriction - See Hazardous
January 1 - V2-R&T 2192
January 1 References - R&T 75.11, 75.15, 75.18, 75.21, 75.31, 75.41, 170, 194, 270, 271, 285, 467, 480.4, 482, 722.5,
1605, V2-R&T 2192
March 1st - V2-R&T 2192 (sunsets 1 Jan 97)
Private Railroad Car Tax - V1-RRCar 11492, V2-R&T 2192
Post Lien Date Info, Appeals, 90-Day Rule - R&T 402.5, *B of A v. County of Fresno*
Property Acquired After,
 Cemetery Exemption - R&T 271
 College Exemption - R&T 271
 Welfare Exemption - R&T 271
Property Assessed on - R&T 51(a)(2) &(e), 401.3, V2 R&T 4831
Property not Existing on, Cancellation of Tax - V2-R&T 4986
Taxable Property Assessed on - R&T 405
Taxes as a Lien Against Property - R&T 117
Unfinished New Construction to be Assessed on - R&T 50, 401.3
Unsecured Taxes Due on - R&T 2901
Value Reductions - R&T 51(a)(2) &(e), V2-R&T 4831, LTA 86/36
Lien Date Value - R&T 51(a)(2) &(e), 401.3, V2-R&T 4831
Lieu Selections, 16th or 36th Section, used as Base for - V2-R&T 5071
Life Estate, Change in Ownership - Rule 462.060(a)
Life Estate & Estate for Years, Change in Ownership - Rule 462.060(a)
Life Insurance Companies (*See also Insurance*),
 Separate Accounts, Real Prop in - R&T 441.1, 480.7, 487, [INS 10506]
 Separate Account Transfers - R&T 480.7, 487, [INS 10506]
Lighting, Street, Additional Tax Rates - V2-R&T 2280
Lighting Districts, Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648 (*See also Districts*)
Limb, Losing use of, Defined - R&T 10788
Limit,
 Appropriations, Local Govt, Annual - CAC XIII B-1 through -11
 Bonding, Local Government - CAC XIII Sec 20
 Government Spending, on - CAC XIII B-11
Limitation Act, Spending, Traffic Congestion - CAC XIII B-8(e)(2)
Limitations, Statutes of - See Statute of Limitations
Limited Equity Housing Cooperatives - V2-R&T 2188.7
Limited Liability Companies,
 Defined - R&T 19
 CIOS Filing Requirements - R&T 480(h)
 Generally - R&T 19, 64, 480(h), 480.1-2, V1-RR Car 11204, V1-TYT 38106
 Person, as - R&T 19, 28.5
 Treated as Partnership - R&T 19, V1-RR Car 11204, V1-TYT 38106
 Welfare Exemption - R&T 214, 214.8
Limits, Tax Rate - CAC XIII A-1-6, V2-R&T 2285-2289, V2-Gov 29101
Liquid Petroleum Gas Tanks - Rule 153
Lists,
 Abstract Data, Retention on EDP Equip - R&T 109.6
 Corrected - V2-Gov 43067
 Parcels Assessed for Timber - V2-Gov 51110
 Property in Default, of, Published by September 8 - V2-R&T 3371-72
 Sales, of - R&T 408.1
 Tax Delinquent/Due Dates, of, from Tax Collector, 1 Nov - V2-R&T 2609
 Transfers of, - R&T 408.1
 Transfers, of, not Required of County under 50,000 - R&T 408.1
Lithographs, Defined - R&T 217
Litigation,
 Controlling, Affect on Timely Appeal Hearing - Rule 309(c)
 Pending, Affect on Timely Appeal Hearing - Rule 309(c)
 Property In, Assessment of - R&T 983
Live Foal, Defined - R&T 5719
Live Theater, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20

Livestock,
 Business Inventory - R&T 129, 219, Rule 133(e)
 Migratory, Assessment - R&T 990
 Migratory, Proration Between Counties - R&T 990

Local Agencies/Local Agency,
 Affected, Defined, Base Year Transfer - R&T 69.3(b)
 Defined - R&T 95(a), V2-R&T 2211
 Transfer of Programs Between, Tax Rates - V2-R&T 2305-2309

Local Board,
 Of Equalization, Jurisdiction & Function - Rule 302
 Of Equalization, Valuation Statements - R&T 1647-1650
 Valuation Statements - R&T 1647-1650

Local Government,
 1979-80 Fiscal Year Revenue Allocation - R&T 96
 Ad Valorem Tax - R&T 93, 97.65, V2-R&T 2237.2-2237.4
 Aircraft Owned by , Exempt - R&T 5332
 Appropriations, Annual Limit - CAC XIII-B-1 through -11
 Bond Issue, Income Tax Exemption - CAC XIII-26
 Bonded Indebtedness - CAC XIII-B-7
 Bonding Limits - CAC XIII-20
 Defined - CAC XIII-B-8(d)
 Entities from outside California not exempt - CAC XIII-B
 Erroneous Tax Payments to State by Local Govt - R&T 34
 Exemption of Govt Property - CAC XIII-3, -11, XIII-B-8(d)
 Financing, County Property Tax Administration Grant Program - R&T 95.35
 Financing, Prop Tax Admin Program - R&T 95.31, V2-R&T 4703, 4703.2, V2-Gov 17613
 Fund Establishment - CAC XIII-B-5
 Jurisdiction Change, Revenue Allocation - R&T 99
 Lands, Taxation of - CAC XIII-11, (*See also Section 11*)
 Liens on Property Acquired by - V2-Gov 53938-53939
 Property Assessed where Situated - CAC XIII-14
 Property Assessment/SBE Ratio - R&T 987
 Property Boundary in more than one County - CAC XI-14
 Rates & Bonding Limits set by Legislature - CAC XIII-20
 Reimbursement,
 Appropriations - V2-R&T 2231, 2240
 Claim Amount Limit - V2-R&T 2233
 Claim Filing - V2-R&T 2235
 Crime/Infraction Penalty Increase - V2-R&T 2246.2
 Dept of Finance Estimate - V2-R&T 2242, 2243
 Dept of Finance Statute Review - V2-R&T 2246
 Higher Level of Service, for - CAC XIII-B-6
 Insufficient Funds, Pro-ration - V2-R&T 2235
 Leg Counsel Determination - V2-R&T 2241, 2244
 Lost Revenue, for, by Legislature - CAC XIII-25
 New Programs, for - CAC XIII-B-6
 Pro-ration, Insufficient Funds - V2-R&T 2235
 Public Purpose, use for - V2-R&T 2231
 Unfunded Mandates - V2-R&T 2246.1
 Return of, Excess Revenue - CAC XIII-B-2
 Revenue Allocation Correction, 1978-79 TO 1982-83 Fiscal Year - R&T 97.2
 Revision of Tax Rate Due to Excess Revenue - CAC XIII-B-2
 Sales & use Tax Apportionment Contracts - CAC XIII-29
 State Mandated Costs, Reimbursement for - V2-R&T 2229-2246.2
 Tax Imposition for Local Purposes - CAC XIII-24
 Tax Power/Municipal Function, Delegation Prohibited - XI-11
 Tax Rates - CAC XIII-20, R&T 97.6
 Transfer of Revenue Between Local Agencies - R&T 99.4, 99.5
 Vehicles Owned/Leased, Exempt - V1-VEH 10781-10782

Local Government Property Assessment (*See also Section 11 Property*),
 Assessment of - CAC XIII-11, R&T 987
 Review/Equalization - CAC XIII-11
 Ratio, Computation of - R&T 135, V2-R&T 987

Local Government Property within Inyo County - CAC XIII-11

Local Property Taxation,
 General - See Mobilehomes & Manufactured Homes
 Transfer of Mobilehome from HCD to - V2-H&S 18119

Local Public Entity, Defined - R&T 107.6

Local Roll (*See also Roll; Assessment Roll; Annual Roll; Secured Roll; Unsecured Roll*),
 Certification of, by Assessor - R&T 616
 Contents - R&T 602, Rule 252
 Defined - R&T 109
 Entry of Totals by Auditor - R&T 1646
 Index, Preparation by Assessor - R&T 615
 Machine Prepared - See Roll, Machine Prep
 Modification by State Board - R&T 1610.6
 Notification of Assessment Amount - R&T 619, 621
 Penalty for Failure to Complete - R&T 1366

Local Transportation Fund, County - V2-R&T 2230, V2-Gov 29530

Log Rule, Board Foot, Defined - Rule 1022

Long Range Planning Trust Fund, L.A. County, 1992 - V2-Gov 65250 et seq.

Los Angeles County,
 Board of Equalization Meetings - R&T 1601, 1604
 Civil Unrest, Delinquent Tax - R&T 171 (1993)
 Light/Water/Irrigation District Secured Roll Copy - R&T 647
 Long Range Planning Trust Fund, 1992 - V2-Gov 65250 Et Seq.

Los Angeles County v. Commission on State Mandates, Domestic Violence Training Not State-Mandated - CAC XIIIIB-6

Losing the use of a Limb, Defined - R&T 10788

Loss in Value,
 Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
 General - R&T 51(a)(2) &(e), V2 R&T 4831

Lost, or Destroyed Roll, Reconstruction of - V2-R&T 4838

Lot, City, Description - R&T 324

Lot Line Adjustments,
 Cellular Tower Sites, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412
 Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412

Low and Moderate Income - R&T 214, LTA 99/58, 99/76

Low Density,
 Defined, Inter-County Pipelines - R&T 401.10
 Inter-County Pipelines, \$9,000 per Mile - R&T 401.10

Low Income Housing,
 Exemption of Rental and Leased Property used for - R&T 214, 236, 237, LTA 99/58, 99/76
 Owned and Operated by Nonprofit Corporation - R&T 214.15, LTA 99/58, 99/76
 R&T 2229 Restrict. Does not Apply - R&T 2229, V2-STATS 1987, Ch 1469, 1988, Ch 77
 Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
 Welfare Exemption - R&T 214, 214.15, 236, 237, LTA 99/58, 99/76

Low Income Persons, Defined - V2-R&T 3695.5, 3772.5

Low Income Subsidy Payment, Exclusion from Income - R&T 402.9

Low Value Exemption, Escape Assessment - R&T 531.9

Low Value Ordinance,
 Fairground PIs, \$50,000 or less Low Value Exemption - R&T 155.20
 PIs, Fairground, \$50,000 or less Low Value Exemption - R&T 155.20

Low Value, Timber Harvest, \$3,000 – V1-Timber 38116

Low Valued Property,
 \$5,000 Exemption - R&T 155.20
 \$50,000 Possessory Interest at Convention/Cultural Centers - R&T 155.20
 Convention/Cultural Center \$50,000 Exemption - R&T 155.20
 Exemption of - CAC XIII-7, R&T 155.20

Low Valued Property Ordinance, Board of Supervisor Action - R&T 155.20

LTA (Letters To Assessors) and handbooks, Reliability of - LTA 85/111, 86/57, 89/73, 90/71

M

Machine Prepared Extended Secured Roll, Delivery by Auditor 16 Oct - V2-R&T 2601

Machine Prepared Roll (*See also Roll, Machine Prepared*)

Defined - R&T 109.5

Delivery Date by Auditor - V2-R&T 2601

Machinery - See Equipment and Fixtures

Machinery, Appraisal Unit with Equipment & Fixtures - Rule 461(d)

Madera Irrigation District, Assessment of LCA Land within - V2-Water 26625.1

Magnetic Tape, Written Records Defined as - V2-Gov 6252(e),

Mail, Applications/Tax Statements/Claims for Credit/Refund - V2-R&T 2513

Mail,

Filing Documents by,

General - R&T 166, 724

Deadlines Falling on Weekends and Holidays - R&T 166, 724

Filing of Statements/Documents - R&T 166, 724

Notices by Registered/Certified Mail - R&T 36

Notices of Estimated Assessment - V1-RRCar 11312

Payment of Unsecured Taxes by - V2-R&T 2929

Postmark date deemed as Date of Receipt of Tax Payment - R&T 2512

Remittances by - V2-R&T 2512-2513

Solicitations for Filing HEX and Appeals, Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39USC 3001(h), 3005

Supplemental Tax Bill Mailing - R&T 75.51

Timber Tax Deficiency Notice - V1-Timber 38417-38419

Timber Tax Jeopardy Determination Notice - V1-Timber 38434

Timber Tax Redetermination Notice - V1-Timber 38447

US, Filing Documents by, Deadlines Falling on Weekends and Holidays - R&T 166, 724

Mailing (*See also Mail*),

Claim for Refund - V2-R&T 2513

Postmark as Proof of Timely Filing - R&T 166

Unsecured Roll Tax Bill no later than 30 days prior to Delinquent - V2-R&T 2910.1

Mailing Requirements,

Deficiency Determination - V1-Timber 38417-49

Requirements, Estimated Assessments - V1-RRCar 11312

Jeopardy Determination - V1-Timber 38434, HPR 5033

Manner of Service - R&T 25

Redeterminations - V1-Timber 38447

Managed Wetland Area, Defined - V2-Gov 51201

Management and Operating Systems, Cable TV Intangible Rights - R&T 107.7(d)

Mandated Costs (*See also Local Government*),

Federal/Court/Initiative, Additional Tax Rate - V2-R&T 2271

State, by, Reimbursement of - V2-R&T 2233

State, Reimbursement for - V2-R&T 2229, 2235, 2237.3

Mandatory Audits,

Do not Prevent Other Audits - Rule 192

General - R&T 469, Rule 192

Written Findings re Data Altering Previous Assessment - R&T 469

Manufactured Home (*See also Mobilehome; Manufactured Housing*)

Accessories,

\$50 Supplemental Tax Bill Cancellation - R&T 75.55, 155.20

\$5000 Value Bill Cancellation Resolution - R&T 75.55, 155.20

Defined - V2-H&S 18008.5

Low Value Exemption of \$5000 or Less - R&T 155.20, 75.55

Taxation of - R&T 5805

Value Less than \$5000, Cancellation of Supplemental Bill - R&T 75.55

VEH License Fees - R&T 5805

Accessory Buildings or Structures - V2-H&S 18008.5

Assessment Rules & Regs, set by SBE - R&T 5840, V2-Gov 15606.1

Base Year Value Determination - R&T 5825

Base Year Values - R&T 5802, 5812, 5825, H&S 18555

Business Inventory Returns - R&T 5815

Change in Ownership - R&T 480, 5812, 5814

Change in Ownership Exclusion - R&T 62.1, 5802, LTA 02/010

Change in Ownership Statement - R&T 480

Conversion to LPT, Market Value on Ensuing Lien Date - R&T 5802

Conversions to Resident Ownership - V2-H&S 18551.1, 18555, R&T 5802

(Manufactured Home, cont.)

Dealer Inventory Returns - R&T 5815
Defined - R&T 5801, -V1-VEH 10788, V2-H&S 18007, 18210.5, V2-VEH 396
Destroyed by Disaster, Relief from Vehicle Fees - R&T 172-172.1
Dimensions, At Least 102" Wide, & 40 Feet in Length - V2-VEH 396
Disabled Veteran Ownership - V1-VEH 10788
Disaster Relief
 General - R&T 172, 172.1
 Property Tax, from - R&T 172, 172.1
 VEH License Fees, from - R&T 172-172.1
DMV information Exchange with Other Agencies - R&T 5842
Documentary Transfer Tax - V1-DTTA 11913
Dormitory Use - V2-H&S 18008
Efficiency Unit Use - V2-H&S 18008
Entry on Secured Roll - R&T 5830
Exempt from Vehicle License Fees - V1-VEH 10784-5
Federal Enclave Created Prior to September 19, 1939 - LTA 77/110, 81/54 12 USCA, Sect 1748 et seq, Art 1 Sec 2 US
 Constitution, *Humble Pipe & Nat Gas Co v. Waggoner, Sheriff of Parish County* 23 Mar '64 USCC,
Foundation Systems - V2-H&S 18551, 18551.1
Foundation Systems Exempt from VEH License Fee, on - V1-VEH 10784
Full Cash Value - R&T 5803
General - R&T 5800-5842, V1-VEH 10788, V2-H&S 18001.8-18008.5, 18211, V2-VEH 396
Handicapped Access- V2-H&S 18008
HCD to Report New Owners by Last Day of Each month - V1-R&T 5841
Information Exchange with Other Agencies - R&T 5842
Installation Permits - V2-H&S 18613.2
Land Owned by Claimant - R&T 69.5
Multi-Unit Manufactured Housing - V2-H&S 18008.7
New Construction - R&T 5812, 5825
New, Sold & Installed for Occupancy - V1-VEH 10785
Notice of Assessment - R&T 5831
Notice of Transfer of Title/Interest - V2-VEH 5901
Owned by Disabled Veteran - V1-VEH 10788
Park - See Manufactured Home Park & Mobilehome Home Park
Property Tax Law, the - R&T 5800-5842
Property Tax Relief - R&T 172, 172.1
Refund of Vehicle License Fees - V1-VEH 10901, 10902
Registration Cancellation - V2-H&S 18551
Registration/Title Info Furnished to Assessor by HCD - R&T 5841
Reinstatement/Eligibility for VEH License Fee - V1-VEH 10760
Required Access for Handicapped - V2-H&S 18008
Residential Hotel Use - V2-H&S 18008
Returned to Dealer Inventory - R&T 5815
SBE Information Exchange - R&T 5842
Separate Assessment - V2-R&T 2188.10
Sold & Installed for Occupancy - V1-VEH 10784
Sold & Installed on Foundation System - V1-VEH 10784
Sold New & Installed for Occupancy - V1-VEH 10785
Supplemental Assessment - V2-R&T 2812
Tax Clearance Certificate - R&T 5832
Tax Collection - R&T 5830-5832
Taxable Value - R&T 5804
Two Dwelling Units, not more than - V2-H&S 18008
Manufactured Home Park (*See also Mobilehome; Manufactured Home Park; Trailer Coach; VEH*),
 Change in Ownership - R&T 62.1-62.2, V2-R&T 2188.10, LTA 99/75, 02/010
 Change in Ownership Exclusion - R&T 62.1, 5802, 02/010
 Conversions,
 18 & 36 month Change in Ownership Exclusions - R&T 62.2, LTA 99/75
 Change in Ownership Exclusion - R&T 62.1, 62.2, LTA 99/75, 02/010
 Held by Intermediate - R&T 62.2, LTA 99/75
 Resident Ownership, to - R&T 62-62.2, V2-H&S 18555
 Disaster Area CIO Exclusion - R&T 62.2, LTA 99/75
 Foundation Systems - V2-H&S 18551.1
 HCD Report to Assessor of New Registrations - R&T 5841
 Intermediate Holder, Park Conversion - R&T 62.2, LTA 99/75
 Land Owned by Claimant - R&T 69.5

(Manufactured Home Park, cont.)

Manufactured Home in, Base Year Value - R&T 5802, V2-H&S 18555
Portion, Separate Assessment - V2-R&T 2188.10
Transfers, Change in Ownership Exclusion - R&T 62, 62.1, 62.2, LTA 99/75, 02/010
Manufactured Housing as,
Dormitory - V2-H&S 18008
Efficiency Unit - V2-H&S 18008
Residential Hotel - V2-H&S 18008
Manufactured Housing, Multi-Unit Manufactured Housing - V2-H&S 18008.7
Manufacturing Equipment,
Economic Revitalization - V2-R&T 5108, LTA 99/61
Property Tax Rebate - V2-R&T 5108, LTA 99/61
Manufacturing Property, Revitalization, Redevelopment Agency Tax Rebate - V2-R&T 5108, LTA 99/61
Map Books,
Form Prescribed by State Board of Equalization - R&T 1254
Preparation of - R&T 1254-1256
Map Forms, Books, & Blanks, Prescribed by SBE - V2-Gov 15617
Map Act,
Cellular Radio Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, Gov 66412
Subdivision, Pre-Payment of Prop. Tax, Lot Line Adjustments - V2-R&T 2823, Gov 66412
Tax Estimates - See Gov Code, Sec 66492 Et Seq. (Not in PTLG)
Maples v. Assessment Appeals Board,
Full Cash Value and BYV - CAC XIII A-2
Mineral, Petroleum, & Non-petroleum Interests - CAC XIII A-2
Purchase Price - R&T 110 fn
Valuation Method - R&T 1610.8 fn
Mapping Account, Farmlands - V2-Gov 51283
Maps (*See also Land*),
Assessors',
Official - R&T 325
General Fund Funding for, by Bd. of Sups - R&T 1256
Provided by Board of Sups or SBE, to be - R&T 1251-1256
Used for Assessment Purposes only - R&T 327
Copy to Assessor - R&T 72
Defined - R&T 116
Description of Land - R&T 322-327
Digital Copies, Subdivision - R&T 327.1
Existing Residential Structure Prohibitions, Subdivision - R&T 327.5
Farmlands Mapping Account - V2-Gov 51283
Form Prescribed by SBE - R&T 1254-1256
Funding Through General Fund, Board of Supervisors - R&T 1256
General Fund, Funded by, Board of Supervisors - R&T 1256
Land in Multiple Tax Rate/Revenue Districts - R&T 606
Legal Description, Metes & Bounds - R&T 328
Legal Description, Taxing Agency Filing Requirements - R&T 467
Map Books, Form Prescribed by State Board of Equalization - R&T 1254
Map Books, Preparation of - R&T 1254-1256
Map Forms, Books, & Blanks, Prescribed by SBE - V2-Gov 15617
Official, Land Description - R&T 325
Open Space Land Agricultural Preserves, Filing of - V2-Gov 51237, 51237.5
Owner Description - R&T 326
Preparation of - R&T 1254-1256
Redevelopment Agency, SBE Fee for - V2-H&S 33328.4
Spanish Grant Descriptions - R&T 323
Subdivision, Defined - R&T 10
Subdivision Map Act, Cellular Radio Transmission Sites - V2-R&T 2823, Gov 66412
Subdivision Map Act, Pre-Payment of Property Tax, Lot Line Adj - V2-R&T 2823, Gov 66412
Subdivision Maps,
Digital Copies - R&T 327.1
Existing Residential Structure Prohibitions - R&T 327.5
Maps, Tax Rate Areas, Boundary Changes, Filing Deadline - V2-Gov 54902
March 1,
1987, Annual Report of Fixtures in Effect - R&T 75.15
Aircraft Allocation Representative Period Set, SBE - Rule 202(f)
Cities/Districts Request for Certified Roll Copy - R&T 647
District/Agency Request for Certified Roll Copy - R&T 647

(March 1, cont.)

- Last Day to Seize/Sell Property for Delinquent Unsecured Tax - V2-R&T 2963
- SBE Property Statements Due - R&T 830, 830.1
- Section 11 Property Factor Announced by SBE - R&T 987
- State Assessee's Last Day to File Prop Statement - R&T 830, 830.1
- Tax on Unsecured Roll Due - V2-R&T 2901
- March 5, Account to Auditor for Money Collected - V2-R&T 2616
- March 15,
 - Last Day to File Co-op Housing HEX Claim - Rule 135(f)
 - Last Day to File Homeowners' Exemption Claim - Rule 135(f)
 - Last Day to File Most Exemption Claims/Affidavits - R&T 255
- March 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616
- March 30, HCD Reports New Mobilehome Owners to Assessors - R&T 5841
- March 2005, Homeowners' Exemption on Dwellings Damaged or Destroyed by Floods, etc. - R&T 218(h)
- Marina, Constructive Annexation as Improvement - R&T 105, 107, Rule 122.5, See *Specialty Restaurants v. LA. County*
- Marine,
 - Insurance, Ocean - CAC XIII-28
 - Ocean, Tax - CAC XIII-28
- Marine Corps - See Military, Veterans' Exemption, & Disabled Veteran
- Marine Document, Defined - R&T 130
- Market Approach
 - General - R&T 107.7, 110, 110.1, 110.5, 401, 1815, Rules 3(a), 4
 - Cable TV - R&T 107.7
 - Comp Adjustments Required - Rule 4, *Main & Von Karman Assoc v. Orange Co.*
 - SBE Assessed Property - R&T 1815
- Market Data,
 - Defined - R&T 408, 408.2
 - Provided Assessee Upon Request, to be - R&T 408.2
 - Public Access to - R&T 408.2
- Market Rent,
 - General - R&T 107.7, Rule 8(d), 21, V2-Gov 53066, *Clayton v. LA County*, see also Economic Rent
 - Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (*Pacific Mutual Life v Orange Co.*)
- Market Value,
 - \$400 or Less, Vessel Exemption - R&T 228
 - Acquisition Cost Less Dep. Railroad Car - V1-RR Car 11203, 11206 11251-2, 11292-3
 - Determination of, Vehicle License Fees - V1-VEH 10753.2, 10753.9
 - Determination of, Vehicle/Trailer Coach - V1-VEH 10753, 10753.3
 - Fair, Sale of Tax Deeded Property - V2-R&T 3698.5
 - General - R&T 110, 110.1, 401, Rule 2, AH 501, LTA 99/12
 - Income to be Capitalized, that of Buyer, not Current Owner - R&T 110 Footnote (*Pacific Mutual Life v. Orange Co.*)
 - Intangible Assets & Rights - R&T 110(d), 212 (c)
 - Inter-County Pipeline Rights of Way - R&T 401.10
 - Mobilehome Conversion to LPT, on Ensuing Lien Date - R&T 5802
 - Manufactured Home Conversion to LPT, on Ensuing Lien Date - R&T 5802
 - On Ensuing Lien Date, Manufactured/Mobile Home Conversion to LPT, - R&T 5802
 - Private Railroad Car - V2-RR Car 11203, 11206 11251-2, 11292-3
 - Sales Price, as - R&T 110(b), Rule 2, LTA 99/12
 - Trailer Coach Vehicle License Fees - V1-VEH 10753.3
 - Vessels of \$400 or Less - R&T 228
- Marketing Contracts, Cable TV Intangible Rights - R&T 107.7(d)
- Marriage Dissolution, Exemption from Documentary Transfer Tax - V1-DTTA 11927
- Maximum Tax Rate, Harbor Districts - V2-R&T 2263.4
- May, Defined - R&T 607.5
- May 5, Account to Auditor for Money Collected - V2-R&T 2616
- May 7, Last Day to File Property Statement without penalty - R&T 441
- May 10, Timber Tax Fund Balance as of Date, for Reporting Purposes - V1-TYT 38905.1
- May 15,
 - Last Day for Assessor to Give Estimated Value to District - V2-Gov 27421
 - Property Tax Assistance Claim Filed with Franchise Tax - [R&T 20563]
 - Property Tax Postponement Claim Filed with Controller - [R&T 20630.5]
 - To 10 Dec, Filing Period for Prop Tax Postponement - [R&T 20630.5]
 - To 31 Aug, Filing Period for Prop Tax Assistance- [R&T 20563]
- May 25, Auditor to File Transactions/Receipts W/Tax Collector - V2-R&T 2616
- May 30,
 - SBE Mails Notice of Unitary Values to Assessee's - LTA 90/02
 - SBE Sets Unitary Values by - LTA 90/02

(May 30, cont.)

- Tax Rate Correction Statement Due - R&T 830
- May 31,
 - Balance Reporting Date, Timber Tax Fund - V1-TYT 38905.1
 - Controller to Distribute Timber Tax Revenue - VI-TYT 38905.1
 - HCD Reports New Mobilehome Owners to Assessors - R&T 5841
 - Last Day to File amended Property Statement - R&T 441
 - Last Day to Mail Unitary Value Notices - R&T 731
- Measurement, Standard Unit of, Timber Tax - Rule 1022
- Mechanical Arts, California School of - CAC XIII-4, R&T 203.5
- Medal of Honor Recipients, Vehicles Owned by - V1-VEH 10783
- Medical Services, Emergency, Formation of County Service Areas - V2-Gov 54916.5
- Medical Use, of Dead Bodies, Exempt - R&T 33
- Medium, of Payment of Taxes - V2-R&T 2501-2505
- Medium of Payment, Tax Deed Sales - V2-R&T 3693, 3693.1
- Meeting, SBE with Assessors, Annual Requirement - V2-Gov 15607
- Meetings, SBE, Location and Time - V2-Gov 15609
- Members, Appeals Board (*See also Appeals Board; Appeals*),
 - 5 Years Professional Experience Needed - R&T 1624, 1624.05
 - Objection to - R&T 1624.4
 - Removal - R&T 1625
 - Replacement - R&T 1623.1
 - Selection of - R&T 1622
 - Term in Office - R&T 1623
- Members, State Board of Equalization - See SBE, Members
- Membership, by Assessor, in Appraisal Commission - R&T 1716
- Memorial Districts, Special Districts do not include - R&T 97.32
- Metes and Bounds, Land Description - R&T 328
- Metropolitan Water Districts, Tax Reliance Reduction Report - R&T 97.6
- Mexico, Lands Ceded by Prior to Statehood Are Not Federal Enclaves- CAC XIII-1 fn
- Middle Generation Limitation, Grandparent/Grandchild - R&T 63.1(a)(3) LTA 97/32
- Migratory Birds,
 - Exemption of Federal Prop used for Protection - R&T 254.2
 - Federal Property used for Protection - R&T 254.2
 - Public Shooting Grounds on Federal Land - R&T 254.2
- Migratory Livestock,
 - Assessment - R&T 990
 - Proration Between Counties - R&T 990
- Military, Soldier & Sailor Relief Act - See Soldier/Sailor Relief Act
- Military Housing, Possessory Interest - R&T 107.4
- Military Personnel, Exemption - CAC XIII-3
- Mineral Production Reports,
 - Property Statement - Rule 171, 172
 - Time for Filing - Rule 171(c)
- Mineral Production/Extraction Rights, Change in Ownership - R&T 61
- Mineral Rights,
 - Assessment - R&T 607.5, Rule 468-9, 473
 - Assessment Roll - R&T 607.5
 - Defined - R&T 607.5
 - Extraction/Production Rights Change in Ownership - R&T 61
 - Fugacious - Rule 468, See Oil & Gas, and Mineral Rights
 - Geothermal - Rule 473, *Phillips Petro v. County of Lake*
 - Golf Courses, Assessment, in - CAC XIII-10
 - Government Royalty Exclusion - R&T 107.2, 107.1-107.3, *Oryx v. Kern County*
 - Located in Golf Courses, Assessment - CAC XIII-10
 - Open Space Land (LCA) Valuation - R&T 427
 - Oil & Gas, Tax-Defaulted Property - V2-R&T 3692
- Minerals,
 - Extraction Industry, Information Made Available by Assessor to File Statement - R&T 441
 - Extraction/Production Rights Change in Ownership - R&T 61
 - Fugacious - Rule 468, See Oil & Gas, and Mineral Rights
 - Geothermal, Assessment of - Rule 473, *Phillips Petro v. County of Lake*
 - Located in Golf Courses, Assessment - CAC XIII-10
 - Mineral Rights, Defined - R&T 607.5
 - Oil & Gas, Tax-Defaulted Property - V2-R&T 3692
 - Open Space Land (LCA) Valuation - R&T 427

Mines, Valuation of - Rule 469
 Mines and Quarries, Open Space Land Valuation - R&T 427
 Mines and Mining (*See also Minerals; Mineral Rights; Mining Claims*),
 Assessment of Mining/Mineral Rights - R&T 607.5, Rule 469
 Mineral Consideration on Open Space (LCA) Land - R&T 427
 Valuation of Mines and Quarries - Rule 469
 Mines and Quarries - Rule 469
 Minimum Assessable Fractional Interest - R&T 65.1
 Minimum Assessment, Exemption of Low Value Property - R&T 155.20
 Minimum Bid, Tax-Defaulted Property, Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
 Minimum Contents of Extended Roll - Rule 252
 Minimum Funding Requirements, Schools - V2-ED 41203.1, 41023.3, 41204.4
 Minimum Price, Tax Deed Sale - V2-R&T 3698.5, 3706
 Minimum Sales Price, Sale of Welfare Exempt Tax-Defaulted Property - V2-R&T 3698.5
 Minimum Tax Bills, Cancellation, Collection Cost Excessive - R&T 75.55, V2-R&T 2611.4, 4986.8
 Minimum Values,
 Commercial Aircraft – R&T 401.15
 Exemption of Low Value Property - R&T 155.20
 Mining and Mineral Rights,
 Assessment - R&T 607.5, Rule 468-9
 Assessment Roll - R&T 607.5
 Mining Claims,
 Affidavit of Labor & Recordation - [V2-PRC 3912, 3913]
 US BLM Maintenance Fee Recordation - [PRC 3913]
 Mining Property, Separate Appraisal Unit – R&T 53.5
 Mining Rights - Defined - R&T 607.5
 Misdemeanor,
 Goods in Transit Violations as - R&T 1022
 Timber Tax Violations Classified as - V1-Timber 38803
 Misfortune, Without Fault of Owner - R&T 170(a)
 Misfortune or Calamity - R&T 170
 Mistake in Owners Name, Validity of Assessment - R&T 613
 Mitigation, of Earthquake Hazard - R&T 74.5
 Mixed Conifer - Rule 1021
 Mobilehome (*See also Manufactured Home; Trailer Coaches; & Vehicle License Fees*),
 Accessories Defined - V2-H&S 18008.5
 Defined - R&T 5801, V1-VEH 10788, V2-H&S 18008, 18211, V1-VEH 396
 General - R&T 5800-5842, V1-VEH 10788, V2-H&S 18008, 18211, V2-VEH 396
 Transfer from HCD to Local Taxation - V2-H&S 18119
 Valuation Procedures - R&T 5810-5813
 Mobilehome Park (*See also Mobilehome; Manufactured Home Park; Trailer Coaches; VEH License Fees*),
 Change in Ownership - R&T 62.1-62.2, V2-2188.10, LTA 99/75, 02/010
 Change in Ownership Exclusion - R&T 62.1, 5802, 02/010
 Conversions,
 18 & 36 month Change in Ownership Exclusions - R&T 62.2, LTA 99/75
 Change in Ownership Exclusion - R&T 62.1, 62.2, LTA 99/75, 02/010
 Held by Intermediate - R&T 62.2, LTA 99/75
 Resident Ownership - R&T 62-62.2, V2-H&S 18555, LTA 99/75
 Disaster Area CIO Exclusion - R&T 62.2,
 Foundation Systems - V2-H&S 18551.1
 HCD Report to Assessor of New Registrations - R&T 5841
 Intermediate Holder, Park Conversion - R&T 62.2, LTA 99/75
 Land Owned by Claimant - R&T 69.5
 Manufactured Home in, Base Year Value - R&T 5802, V2-H&S 18555
 Portion, Separate Assessment - V2-R&T 2188.10
 Transfers, Change in Ownership Exclusion - R&T 62, 62.1, 62.2, LTA 99/75, 02/010
 Mobilehomes - See Mobilehome; Manufactured Home; Trailer Coaches; Vehicle License Fees
 Moderate Income Housing, Welfare Exemption - R&T 214
 Moderate Income Subsidy Payment, Exclusion from Income - R&T 409.2
 Modifications, Vehicle, Handicapped License Fee Exclusion - V2-VEH 10753.6
 Modifications over \$2,000 - V2-VEH 10753
 Money,
 Payment of Taxes, Penalties, Fees - V2-R&T 2502, 2511.1
 Small Sums of Delinquent Tax, Unsecured Roll, Discharge of Accountability - V2-R&T 2923
 Money Kept on Hand, Business, Exempt from Tax - R&T 212

Mono County,
 Assessment of Local Govt Prop - CAC XIII-14
 TEA Formula - R&T 97.37
 Mooring, Habitual Place of, Vessel Assessment - R&T 1139
 Morgan Taxpayers' Bill of Rights - R&T 5900-5911
 Mortgages, Exemption - R&T 212
 Mosaic, Defined - R&T 217
 Motion Pictures,
 Assessment of - R&T 988
 Defined - R&T 988
 Motor Vehicle License Fee Account - See Vehicle License Fees
 Motor Vehicles, Department of - See DMV & Vehicle License Fees
 Movable Property, Defined, Situs, etc - Rule 205
 Movies, Assessment of - R&T 988
 Multi-Parcel Sale, Allocation of Sales Price - Rule 2
 Multi-Unit Manufactured Housing - V2-H&S 18008.7
 Multicounty Special Districts - V2-Gov 16113
 Multiple Owners, Appeals Board Requirements - Rule 317
 Multiple Revenue Districts, Combination/Separate Assessment of Parcels within - R&T 606
 Municipal Functions, may not be Delegated by Legislature - CAC XI-11
 Municipal Taxation - V2-Gov 43000-43101 (*See also Cities & Municipal Tax Green Tab Section V2*)
 Municipal Utility Districts, Short Term Borrowing, Tax Rate Additional - V2-2272
 Municipal Water Districts - V2-STATS 1979 Ch. 111
 Museum(s),
 \$50,000 Low Valued Possessory Interest, Exemption of - R&T 155.20
 Aerospace Displays, Exemption - R&T 217.1
 Defined - *Fellowship of Friends v. Yuba Co.* (1992)
 Signature Requirement - LTA 04/047
 Museum Exemption,
 Aerospace Displays - R&T 217.1
 Affidavit Annual Filing - R&T 254
 Affidavit Contents - R&T 259.9
 General Provisions - CAC XIII-3, R&T 202
 Late Claims - R&T 270
 Low Valued Possessory Interest, \$50,000 - R&T 155.20
 Leased Property, Tax Reductions - R&T 202.2
 Museum defined - *Fellowship of Friends v. Yuba Co.* (1992)
 Rummage Sale Storage Area - R&T 214.14(d)
 Signature Requirement - LTA 04/047
 Supplemental Assessments, Exempt from - R&T 202.2
 Works of Art - R&T 217
 Museums – See Museum(s)
 Musical Productions, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20

N

Names,

- Assessee, Addition to Roll, and Documentation for - R&T 405, 610
- Other Claimants of Property, Addition of to Roll, Documentation for - R&T 610
- Napa Co. 9/30/00 Earthquake - R&T 195.86
- National, Foreign, Taxpayer Identification Number, Parent/Child Transfer - R&T 63.1
- National Housing Act, 236 and 515 Subsidies - R&T 402.9, 402.95, LTA 02/041
- National Wildlife Refuge Fund. In lieu Payments - See In Lieu Payments
- Native American Tribe Holding Conservation Easement - V2-Civil 815.3
- Natural Area Preservation, Welfare Exemption - R&T 214.02
- Natural Gas Wells - See Oil & Gas; Minerals
- Natural Resources,
 - Defined - R&T 130
 - Welfare Exemption, Property used for Preservation of - R&T 214.02
- Navy - See Military, Veterans' Exemption, & Disabled Veteran
- Nearest Dollar, Rounding To, Vehicle License Fee - V1-VEH 10759
- Negatives, and Prints, Defined - R&T 988
- Negligence, of Assessor - R&T 1361-1367
- Negotiable Paper,
 - Payment of Taxes - V2-R&T 2506, 2508-2510
 - Refund of Unpaid - V2-R&T 2508
 - Tax-Defaulted Property - V2-R&T 3451-3456
 - Unpaid - V2-R&T 2509.1
- New Base Year Value, Defined - R&T 75.8
- New Construction,
 - Accessibility Exclusion, Disabled Persons - R&T 74.6
 - Active Solar Energy System Exclusion - R&T 73, LTA 04/051, 05/056
 - Actual Physical - R&T 75.10, Rule 463.5(c)(2)
 - Adjustment by Inflation Factor - R&T 75.18
 - Affect of Sale, Prop under Repair after Calamity - Rule 463g
 - Available for Use, Defined - Rule 463.5(c)(4)
 - Base Year Value Adjusted by Inflation Factor - R&T 75.18
 - Base Year Value Determination - R&T 71
 - Building Permit Transmittal to Assessor - R&T 72
 - Building Plans Copy for Assessor - R&T 72
 - Commencement of, Defined - Rule 463.5(c)(3)
 - Common Area, in Condos & PUDs - V2-R&T 2188.5
 - Completion Notice - R&T 75.12
 - Construction In Progress to be Assessed on Lien Date - R&T 50, 401.3
 - Contaminated Property - R&T 74.7
 - Date of Completion - R&T 75.12, Rule 463.5
 - Defined - R&T 70, 73-74, 5825, Rule 463
 - Disabled Persons, Accessibility Exclusion - R&T 74.3, 74.6
 - Disabled Persons Exclusions - R&T 74.3, 74.6
 - Environmentally Contaminated Property - R&T 74.7
 - Exclusion Claim, Disabled Person - R&T 74.3, 74.6, (ACA 8, '93)
 - Exclusion Claim, Disabled Person, Costs - R&T 74.3(f)
 - Exclusion,
 - Disabled Persons - R&T 74.3, 74.6
 - Environmentally Contaminated Property - R&T 74.7
 - General - R&T 73, 73.5, Rule 463
 - Water Conservation Equipment - R&T 73.5 (SCA 4 '93)
 - Facilities in the Course of - R&T 214.2, 532.2
 - Fixture Removal, on or after 1-1-85 - Rule 463.5(c)(2)
 - Fixtures - R&T 75.15
 - Fixtures, Supplemental & Non -supplemental Assessment- R&T 75.15
 - Functionally used or Occupied - Rule 463.5(c)(6)
 - General - CAC XIII A-1, -2, R&T 75.10-75.12, Rule 463, 463.5,
 - In Common Areas of Condos & PUDs - R&T 2188.5
 - Increased Revenue Allocation by Auditor - R&T 75.60-75.72
 - Increased Revenue, Allocation of - R&T 202.2
 - Manufactured Home - R&T 5812, 5825
 - Mobilehome - R&T 5812, 5825
 - Notice of New Base Year Value - R&T 75.31
 - Occupied or used, Defined - Rule 463.5(c)(5)

(New Construction, cont.)

Occupied with Owner's Consent, Defined - Rule 463.5(c)(7)
Oil & Gas Reserve Discovery - R&T 75.10(c)
Property Under, Welfare Exemption - R&T 532.2
Removals - R&T 75.10(b), Rule 463.5(c)(2)
Removals Prior to & after July 31, 1985 - Rule 463.5(c)(2)
Revenue Allocation, Utility Serving no more than Two Counties - R&T 98.8
Seismic Safety Imps Exclusion - R&T 74.5, LTA 99/60
Solar Energy New Construction Exclusion - LTA 04/051, 05/056
State Assessee, Special Revenue Allocation - R&T 98.8
Statute of limitations - See Statute of Limitations
Substantial Equivalent of New, Defined - Rule 463 (b)(3), LTA 79/24
Supplemental Assessment System - R&T 75-75.80
Supplemental Assessments - R&T 75.11, 5812
Supplemental, Seismic Safety/Rehab Exclusion - R&T 74.5, LTA 99/60
Swimming Pool Solar Heaters - R&T 73
Unfinished New Construction to be Assessed on Lien Date - R&T 50, 401.3
Utility Serving no more than Two Counties, Tax Allocation - R&T 98.8
Vessels under Construction Exempt - R&T 209.5
Water Conservation Equipment, Agricultural Use - R&T 73.5 (SCA 4 '93)
Water Conservation Equipment Exclusion - R&T 73.5 (SCA 4 '93)
Welfare Exemption, Abandoned/Not used - R&T 214, 214.2, 532.2
New Programs, Local Government Reimbursement by State - CAC XIII B-6
Newly Constructed - CAC XIII A-2, R&T 70, 73-74, 5825, Rule 463, LTA 04/051, 05/056
Nonactive Racehorses - R&T 5718
Noncash Sale Prices, Required Adjustments - Rule 4, *Main & Von Karman Assoc v. Orange*
Noncommercial Educational FM Broadcast, Defined - R&T 225.5
Noncommercial Educational FM Station - R&T 225.5
Nonconforming Use, Timberland - V2-Gov 51115.2
Nonconforming use - V2-Gov 51104
Nondocumented Vessels - R&T 1141
Nonenterprise Special Districts, Property Tax Relief - V2-Gov 16111.5
Nonpayment,
 Sale of Tax Deeded Property, New Tax Deed Created - V2-R&T 3728.1
 Trailer Coach Vehicle License Fee, Operation - V1-VEH 10769
Nonpayment of Private Railroad Car Tax - V1-RRCar 11406, 11407
Nonproducing Broodmare, Defined - R&T 5712
Nonprofit Association, Rummage Sale Storage Area, for Museum Support - R&T 214.14(d)
Nonprofit Colleges, Exempt from Income Tax - CAC XIII-26
Nonprofit Corporation,
 Building and Rehabilitating Residences - R&T 214.15
 Defined - R&T 231
 Educational Radio Station, Exempt - R&T 215.5
 Educational TV Programming, Exempt - R&T 215.5
 Leasing Property to Government - R&T 231
 Receiving Govt Funding, Exemption - R&T 214.10
 Welfare Exemption - R&T 214.10
Nonprofit Organization,
 Defined - V2-R&T 3695.5, 3772.5, Gov 51075
 Effective Date of Grant, LCA Easements - V2-Gov 51083-6
 Purchase of Tax-Defaulted Property - V2- R&T 3791.4, 3795.5
 Purchase/Rehab, Tax-Defaulted Prop - V2-R&T 3695.5, 3791.4
Nonreal Property,
 Club Memberships - Rule 472
 Club Memberships - Rule 472
 Lease Agreements, Cable TV - R&T 107.7(d)
 Vacation Exchange Rights - Rule 472
Nonrenewal, Open Space Land Easements - V2-Gov 51090, 51092
Nonresidential Use, Area of Reasonable Size, Base Year Transfer - R&T 69.5(g)(3),(4)
Non-supplemental Construction of Fixtures - R&T 75.15
Nonunitary Actions, Annual SBE Schedule - R&T 901.5
Nonunitary Property, Defined - R&T 723
Nonunitary Property Assessment, Placement on Roll - R&T 745
Nonunitary Values, Notice of, by SBE - R&T 732
Nonunitary/Unitary Reassessment, SBE Prop - R&T 741
Nordlinger v. Hahn - CAC XIII A, R&T 54

Northridge Earthquake, Disaster Relief - R&T 69
 Not to Compete Covenants & Contracts, Cable TV Intangible Rights - R&T 107.7(d)
 Notation on,
 Delinquent Roll, of Redemption - V2-R&T 4109-4109.5
 Roll, Timberland Production Zone - R&T 433
 Notice,
 30 Day Maximum, after Start of Construction, BIX - R&T 75.12
 45 Day, Appeals Board Hearings - R&T 1605.6
 45 Day, Sale/Lease/Occupancy of BIX Prop - R&T 75.12
 Actions, of, Timber Tax Claim for Refund - V1-Timber 38605
 Agreement, of, Tax-Defaulted Property Deeds - V2-R&T 3796-3801
 Aircraft Using Airports, of, to Dept of Aeronautics - V2-R&T 5366
 Annual,
 Assessment Bonds, Report to Assessor, Contents of - R&T 163
 Cemetery Exemption - R&T 256.6
 Prop 8 Valuation, Required - R&T 619
 Religious/Church, from Assessor - R&T 257.1
 Rights, Failure to Provide Timely - R&T 1603
 Annual Roll Assessment Amount, of - R&T 619, 621
 Appeals Board, of Decisions - Rule 325
 Appeals Board, Decision Not to hold Hearing w/in 2 Year Period - R&T 1604(e)
 Appeals Board Hearing, 45 day - R&T 1605.6
 Appeals Hearing, of, Requirement for - 307
 Assessee, to, of FMV of LCA Contract Cancelled - V2-Gov 51283
 Assessee within 30 Days Notice of Delinquency Filing, to - V2-R&T 2191.3
 Assessment Amount, of - R&T 619
 Assessment Amount, of, not required for Annual Inflation of 2% - R&T 619
 Assessment Appeal Hearing, of, 45 days before - R&T 1605.6
 Assessment, of, Inflation Factor, No Requirement for - R&T 619
 Assessment, of, Personal Property - R&T 619.2
 Assessment, of, Requirements of - R&T 619
 Assessment, of - R&T 75.30-75.32, 619
 Assessment and Review Outside regular Period - R&T 1605
 Assessor of Improper Veterans' Exemption, to - R&T 284
 Assessor of Incorrectly allowed Church Exemption, to, Penalty - R&T 257
 Assessor, to, of Leased Redevelopment Prop, 30 Day - V2-H&S 33673.1
 Assessor, to, of Unrecorded Change in Ownership (45 Day) - R&T 480(c)
 Auditor every 12 months by Tax Collector, to, Moneys collected - V2-R&T 2616
 Base Year Value Determination, of - R&T 75.31
 Billing, of, Supplemental Change in Ownership Assessment - R&T 75.30
 Bond Balances, Annual Report to Assessor, Contents of - R&T 163
 Builders Inventory Exclusion, within 30 Days of Start of Construction - R&T 75.12
 Builders Inventory Exclusion, 45 Day, Sale/Lease/Occupancy - R&T 75.12
 Bulk Sales, Business Property Statement - V2-CC 6105
 Change In Ownership, of, to Assessor - R&T 480
 City, to, LCA - V2-Gov 51243.5
 Completion of New Construction, of - R&T 75.12
 Completion of Roll, of - R&T 616
 Contributions, SBE Board Member, Disclosure - [HPR 7011]
 Controller by July 15, to, of Timber Value - V2-Gov 27423
 Controller, to, of Redemption Certificate Cancellation - V2-R&T 4803
 Creditors, to, of Timber Tax Delinquency - V1-Timber 38502
 Creditors, to, Timber Yield Tax - V1-Timber Tax 38502
 Default and Power to Sell, of, Notice of Cancellation - V2-R&T 4803
 Default Changes/Cancellation, of, to Controller - V2-R&T 4803
 Deficiency Determination, of, Timber Tax, of - V1-Timber 38416
 Delinquency Filing, of, to Assessee within 30 Days - R&T 2191.3
 Delinquent Private Railroad Car Tax - V1-RRCar 11451
 Delinquent Taxes, of - V1-RRCar 11451, V2-R&T 2621, 2706
 Determination, of, Failure to File Return, Timber Tax - V1-Timber 38425
 Director of Conservation, to, LCA Cancellations - V2-Gov 51207
 Disabled Veterans Exemption, of, Mailing - R&T 278
 Documented Vessel Assessment Mailed by August 1, of - R&T 275.5
 Eligibility/Ineligibility, of,
 Church Exemption - R&T 257.1
 Cemetery Exemption - R&T 256.6

(Notice, cont.)

Failure to Withhold Sufficient Amount from Sale - V1-RRCar 11522
Fair Market Value of LCA Contract Cancelled, to Assessee From Assessor - V2-Gov 51283
Hearing, of, and Publication, LCA - V2-Gov 51284
Homeowners' Exemption Ineligibility, of - V2-R&T 2615.5
Homeowners' Exemption, of, in English & Spanish - R&T 255.8
Impending Default, of - V2-R&T 3351-3353, 3371
Impending Default, of, Delinquent Tax - V2-R&T 3351-3353, 3371
Improper Veterans' Exemption, to Assessor - R&T 284
Increase in Value, of, Appeals, Authority/Notice Required- R&T 1609.4, Rule 313(f), 307(d)
Inflation Factor, No Requirement for Notice of Increases Due to - R&T 619
Intended Sale, of, Tax Deeded Property - V2-R&T 3702-3704.5
Intention to Consider Open Space Contract, of - V2-Gov 51243.5
Jeopardy Assessment, of, Private Railroad Car - V1-RRCar 11352
Jeopardy Determination Hearings, of - V1-HPR 5030-5036
Jeopardy Determination, Mailing, of - V1-Timber 38434
Jeopardy Determination, of, Service of - V1-HPR 5036
Jeopardy Reassessment, Railroad Car Tax - V1-RRCar 11336
Jointly Assessed Prop on Unsecured Roll, of - R&T 405
Last Assessee of Cancellation of Tax/Penalties, to - V2-4946-47
Lease/Other use of Exempt Property, of, 60 Day - R&T 480.5
Lessee/Lessor of Value on Unsecured Roll, to - R&T 405
Lien, Tax Postponement, of, Recordation of - V2-R&T 2515
Local Roll Assessment Amount, of - R&T 619, 612
Mailing Requirements,
 Deficiency Determination - V1-Timber 38417-49
 Estimated Assessments - V1-RRCar 11312
 Jeopardy Determination - V1-Timber 38434, V2-HPR 5036
 Manner of Service - R&T 25
 Redeterminations - V1-Timber 38447
Manufactured Home Assessments, of - R&T 5831
New Base Year Value, of, Change in Ownership - R&T 75.31
New Construction New Base Year Value, of - R&T 75.31
New Mobile Homeowners by Last Day of Each month, of, HCD - R&T 5841
Nonrenewal, of, Historical Property Contract - V2-Gov 50282
Nonunitary Values, of, by SBE - R&T 732
Official, Items Subject To, at SBE Hearing - V1-HPR 5079
Overpayment of Taxes, of - V2-R&T 2635
Owner's Intent not to Occupy, of - R&T 75.12
Parties of Interest, to, Tax Deeded Sale - V2-R&T 3701
Payment of Taxes, of - V2-R&T 2609-2611
Pendency of Action, of, Quiet Title Action - V2-R&T 3956
Personal Property Assessment Amount, of - R&T 619, 621
Possessory Interest Changes to Assessor within 60 Days, of - R&T 480.5
Postponement, of, Tax Default, entry on Secured Roll - V2-R&T 2514
Power & Intent to Sell, of, Tax-Defaulted Property - V2-R&T 3361-66
Power to Sell Tax-Defaulted Property, of - V2-R&T 4839
Principal Bond Balance to Assessor, of, Annual - R&T 163
Private Party of Possessory Interest Taxability, to - R&T 107.6
Private Railroad Car Tax Assessment, of - V1-RRCar 11404
Prop 8 Valuation, of, Required - R&T 619
Property Sold for Unsecured Tax - V2-R&T 2957
Property Tax assistance/Postponement with Bill, of - V2-R&T 2615.6
Proposed Allocated Unitary Value, of - R&T 746
Proposed Appeal Value Increase, of, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
Proposed Escape Assessment - R&T 531.8
Publication of Assessment Amounts in Lieu of US Mail, of - R&T 621
Publication of Personal Prop Assessment, by, County of 4,000,000 - R&T 621
Railroad Car Estimated Assessments - V1-RRCar 11312
Railroad Car Value Mailed by August 1, of - V1-RRCar 11336
Ratio of Personal Property on Secured Roll, of - R&T 619.2
Reassessment Petition Hearing Findings, of, SBE - R&T 744
Recommended Appeal Value Increase, of, Authority - R&T 1609.4, Rule 313(f), 307(d)
Redemption Certificate Changes, of, to Controller - V2-R&T 4803
Redemption, of, on Delinquent Roll - V2-R&T 4109
Registered/Certified Mail, by - R&T 36

(Notice, cont.)

Reminder of Impending Default - V2-R&T 3351, 3371
Requirements/Penalty/Duty, of, Disabled Veteran Exemption - R&T 278
Rescission of Claim - R&T 69.5(i)
Rezoning, of, to Assessor by Govt entities - V2-Gov 65862, 65863.5
Sale, of, Tax-Defaulted Property - V2-R&T 3362, 3365, 3704.7
Sale, of, Timber Yield Tax - V1-Timber 38552
SBE Equalization Hearing Results, of, Lawsuit Settlement Sufficient as - R&T 744
SBE Reassessment Petition Decision, of - Rule 915
Seizure & Sale of Property, of, Railroad Car Tax - V1-RRCar 11512
Sell, to, Tax-Defaulted Property - V2-R&T 3362, 3365, 3704.7
Service of Redetermination, of, Timber Tax - V1-Timber 38447
Successor's Liability, of, Timber Tax - V1-Timber 38561-5
Supplemental Assessment, of - R&T 75.30-75.32
Supplemental Billing for New Construction, of, to Auditor - R&T 75.30
Tax Default, Publish by September 8 - V2-R&T 3371-72
Tax Defaulted Property on Roll, of - R&T 614
Tax Due/Delinquent Dates, of, from Tax Collector, 1 Nov - V2-R&T 2609
Tax Postponement Lien, Recordation of - V2-R&T 2515
Tax Postponement to be entered on Secured Roll by Tax Collector, of - V2-R&T 2514
Tax Rate Errors, by State Controller - V2-R&T 2325.1
Termination of Business, at, Timber Tax - V1-Timber 38561-5
Timber Tax Deficiency, of, Mailing - V1-Timber 38417-38419
Timber Tax Rate Levy, of - V1-Timber 38503
Timber Tax Redetermination, of, Mailing - V1-Timber 38447
Timberland Hearings - V2-Gov 51110-51110.2
Time/Place of Sale, of, Property Sold for Unsecured Tax - V2-R&T 2957
Transfer of Title/Interest, of, Mobilehome - V2-R&T 5901(Pg 4343)
Unitary Property Valuations, of, SBE - R&T 731
Unpaid Taxes, of - V2-R&T 2611
Valuation, of, SBE, Validity Unaffected by Non-Receipt - R&T 725
Value Increase, of, Appeals, Authority/Notice Required- R&T 1609.4, Rule 313(f), 307(d)
Value Increase to Assessee by July 1, of - R&T 619
Value/Ratio used, of, Personal Property on Secured Roll - R&T 619.2
Zoning or Re-zoning Changes, of - V2-Gov 65862, 65863.5

Notification - See Notice

November 1,
1/2 of Personal Prop Tax on Sec Roll Due, Option - V2-R&T 2700-01
1st Installment of Secured Tax Bill Due - V2-R&T 2605
Personal Prop Tax on Secured Roll Due - V2-R&T 2605
Prescribed Exemption forms/Checklists to Assessors - Rule 101
Publish List of Tax Due/Delinquent Dates - V2-R&T 2609
Report from Legislative Analyst to Legislature Due - R&T 38
Tax Collector Mails Tax Bills on/Before 1 Nov - V2-R&T 2610.5

November 3, 1998, Earliest Date for Transfer of Base Year Value of Contaminated Property - R&T 69.4

November 5, Account to Auditor for Money Collected - V2-R&T 2616

November 6, 1986, Date of Death After, as Date of CIO, Parent/Child Transfers - R&T 63.1

November 10,
Timber Tax Fund Balance as of Date, for Reporting Purposes - V1-TYT 38905.1
Last Day to Certify Timberland Production Zone Value (formerly 1Jan) - R&T 434.5

November 25, Tax Collector Statement of Transactions to Auditor - R&T 2616

November 30,
Appeal Application Extended Because of Late Value Notice - R&T 1603 (b)(3); LTA 03/015, 04/013, 04/026, 05/021, 05/030
Balance Reporting Date, Timber Tax Fund - V1-TYT 38905.1
HCD Reports New Mobilehome Owners to Assessors - R&T 5841
Last Day to as certain Taxes Collected by Collector - R&T 2910
Timber Tax Distributed to Counties by Controller - R&T 38905.1

Number, Defined - R&T 13

Nurseries, Garden, Plants, Trees, Seeds, Seedlings, Inventories - R&T, 129, 219, 531.5, Rule 133(e)

Nursery School,
General - R&T 221
Welfare Exemption - R&T 214, 221

Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567, (*See also Business Inventory*)

Nut Bearing Trees & Vines, Open Space Land Valuation - R&T 429

Nut Tree Exemption - See Fruit Exemption

Nuts (*See also Trees & Vines*),

Nut Bearing Trees & Vines, Open Space Land Valuation - R&T 429

Nut Tree Exemption - See Fruit Exemption

O

Oath, Defined - R&T 17

Objection(s),

Appeals Board Member, to - R&T 1624.4, 1641.2

Contractual, Additional Tax Rates - V2-R&T 2273-2273.2

Tax Deed Sales, to, by Other Tax Agencies - V2-R&T 3695-3695.4

Obsolescence, Functional & Economic - AH 501

Occasional Use, 15%, Commercial Sports Fishing Boats - R&T 227

Occupancy, New Mobile Homes Sold & Installed for - V1-VEH 10785

Occupancy Certificates,

Assessor's Copy - R&T 72

Transmittal to Assessor - R&T 72

Occupied or used, Defined - R&T 75.12, Rule 463.5(c)(5)

Occupy or Use, Defined - R&T 75.12

Ocean Marine Insurance, Defined - CAC XIII-28

Ocean Marine Tax - CAC XIII-28

Oceanographic Research Org, Need not be Chartered by Congress - R&T 214

Oceanographic Research Vessel - R&T 130

October 1,

Levy of Private Railroad Car Tax, SBE - V1-RRCar 11401

LCA Interest Component set by SBE - R&T 423, 439.2

SBE Announces Open Space Interest Component - R&T 423, 439.2

October 5,

Account to Auditor for Money Collected - V2-R&T 2616

SBE Hears Appeals on Unitary/Nonunitary Property - LTA 90/02

October 15,

Assessor sends Draft Copies of Prescribed Forms to SBE - Rule 171

Last Day to Cure Defect in Timely HEX Filing - Rule 135

LCA Proposal Final Filing Date - R&T 430.5

Ownership of Home Damaged/Destroyed by Fire or Earthquake, Oct – Dec, 2003 - R&T 218(e)

Racehorse Form Draft Copies to SBE by - Rule 1045

October 16, Extended Secured Roll Delivered by Auditor - V2-R&T 2601

October 20, 1991,

Base Year Transfer, acquisition within 3 Years, eff date- R&T 69.5

Original Dwelling as a Replacement Dwelling after - R&T 69.5

October 25, Tax Collector Statement of Transactions to Auditor - V2-R&T 2616

October 31,

HCD Reports New Mobilehome Owners to Assessors - R&T 5841

Last Day to Pay Unsecured 31 Aug Tax W/Out Penalty - V2-R&T 2922

LCA List to Secretary of Resources Agency - V2-Gov 16144

Offer, for a Change in Ownership, Date of Completion - Rule 463.5(c)(8)

Office, and Office Furniture/Equipment to be Provided by SBE and/or Board of Supervisors - R&T 1251-1256

Office of Administrative Hearings, Hearing Officer Contracts - R&T 1636

Office Room, Assessor's, Board of Supervisors or SBE to provide - R&T 1251-1256

Official Acts,

Assessors', Extension of Time - R&T 155; LTA 03/022

County Board, Time Extension - R&T 155

Extension in Time, for State Controller - R&T 155.3

Extension of Time for Assessor - R&T 155; LTA 03/022

Falling on Holiday/Weekend - R&T 724

Timely Performance - R&T 724

Official Bond, of Assessor, Liability - R&T 1361-66; V2-Gov 1450-62, 24120-56

Official Notice, Items Subject To, at SBE Hearings - V1-HPR 5079

Officials, Government, Defamation Actions - *Nadel v. Regents of UC; Sanborn v. Chronicle Pub. Co. et al.*

Office of Real Estate Appraisal - ORE, Dept of Transportation, State of CA

Office of Real Estate Appraisal, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319

Office of Real Estate Appraisers, Qualification to Sit on Appeals Board - 1624

Offset Billing, Personal Property - R&T 533

Offsets,

Deficiency Determination - V1-Timber 38413

Failure to File Timber Tax Return - V1-Timber 38422

Timber Tax Deficiency Determination - V1-Timber 38413

Oil & Gas (*See also Mineral Rights*),

Government Royalty Exclusion - R&T 107.2, 107.1-107.3, *Oryx v. Kern County*

Information Made Available by Assessor to File Statement - R&T 441

(Oil & Gas, cont.)

- Leaseholds Security for Payment of Tax - V2-R&T 2189.5
- Mineral Right Assessment - R&T 107.2, 107.3, Rule 468
- Production/Extraction Rights, Change in Ownership - R&T 61
- Reserve Discovery as New Construction - R&T 75.10(c)
- Tax-Defaulted Property - V2-R&T 3692
- Valuation of Interests - R&T 107.2, 107.3, Rule 468
- Oil & Gas Producing Property, Assessment of - R&T 107.2, 107.3, Rule 468
- Oil Wells, Valuation of - R&T 107.2, 107.3, Rule 468
- Olen Commercial Realty Corp. v. County of Orange (2005)*, Comparable Sales – R&T 402.5 fn
- Omission(s),
 - Errors, or, in Determination of Value - R&T 51.5
 - Fraudulent Acts of, 75% Penalty - R&T 503
- Omissions and Errors - R&T 51.5, 531.2, 532, 866, V2-R&T 4831
- One Way Paging Services, not a Telephone Corporation - R&T 325.3 , [PUC 234]
- One Way Transfer Limitation, Grandparent/Grandchild - R&T 63.1(c)(2) LTA 97/32
- Open Space - See Conservation Dept
- Open Space Agreement, Defined - R&T 421(c)
- Open Space Agricultural Laborer Housing - R&T 428
- Open Space Easement - R&T 421, V2-Gov 51075
- Open Space Land (*See also LCA*),
 - Agricultural Preserve,
 - Administration Rules - V2-Gov 51232
 - Advisory Board - V2-Gov 51239
 - Annexation of Land - V2-Gov 51235
 - Boundary Changes - V2-Gov 51232-33, 51257, LTA 05/016
 - Breaches of Contract - V2-Gov 51250
 - Cancellation Fee - V2-Gov 51283.5, LTA 05/016
 - Cancellation Reports - V2-Gov 51207
 - Definitions - V2-Gov 51201
 - Disestablishment - V2-Gov 51232-33
 - Establishment of - V2-Gov 51230, 51233-34
 - Formal Review - V2-Gov 51283.5, LTA 05/016
 - Hearings - V2-Gov 51230
 - Inclusions - V2-Gov 51205
 - Non-renewable - V2-Gov 51236
 - Public Improvements - V2-Gov 51290-95
 - Size - V2-Gov 51205.5
 - Value Equalization - V2-Gov 51203
- Agreement, Defined - R&T 421(c)
- Agreement Qualifying Land for Assessment - Rule 51, 54
- Agricultural and Laborer Housing - V2-Gov 51238, 51238.5
- Agricultural Conservation Easement - R&T 421.5, 422.5 [PRC 10200-10277]
- Agricultural Conservation Easement, Definitions - R&T 421.5, 422.5, V2-Civ 815.1
- Agricultural Laborer Housing - R&T 428
- Agricultural Land Stewardship Act of 1995 - R&T 421.5, 422.5 [PRC 10200-10277]
- Annual Factor - R&T 423
- Annual Income to be Capitalized - R&T 423
- Annual Interest Component - R&T 423
- Automatic Renewal of Contract - V2-Gov 51244.5
- City/County Authority to Contract - V2-Gov 51240
- Compatible Uses - V2-Gov 51238.1-51238.5
- Conservation Easements - See LCA Conservation Easements
- Conservation Easements - R&T 421.5, 422.5 [PRC 10200-10277]
- Conservation Easements, Agricultural, Defined - R&T 421.5, V2-Civ 815.1
- Contract Amendments - V2-Gov 51253
- Contract Cancellation - V2-Gov 51280-86
- Contract Contents - V2-Gov 51240, 51241, 51243
- Contracts, Breaches of - V2-Gov 51250
- County-Assessed Values - V2-Gov 51202
- Defined - R&T 421, V2-Gov 16143, 51075
- Disincorporation of Land - V2-Gov 51235
- Easements - See LCA Easements
- Easements - R&T 421, V2-Gov 51075
- Eligible Lands - V2-Gov 51242
- Eminent Domain - V2-Gov 51290-95

(Open Space Land, cont.)

- Enforceable Restrictions
 - Agricultural Conservation Easement - R&T 422.5
 - Defined - R&T 422, 422.5
 - Enforcement - V2-Gov 16147
 - General - V2-Gov 51252, V2-STATS 1971, Ch 719
- Enforcement Actions - V2-Gov 51251
- Fee for Cancellation, Etc - V2-Gov 51287
- Fictitious Contracts - V2-Gov 51248.5
- Filing of Maps - V2-Gov 51237, 51237.5
- Free Public Recreational use - V2-Gov 51238.5
- Fruit/Nut Bearing Trees & Vines, Valuation - R&T 429
- Gas/Electric/Other Facilities - V2-Gov 51238
- Inapplicability of Residence/Site - R&T 428
- Includes Conservation Easements - R&T 421.5
- Incorporation of Land - V2-Gov 51235
- Information Furnished by Landowner - V2-Gov 51247
- Legislative Declarations - V2-Gov 51220-22
- Minerals/Quarries, Consideration of - R&T 427
- Nonrenewal - V2-Gov 51245
- Notice of Contract Changes/Cancellations - V2-Gov 51207 et al.
- Notice of Intention to Consider Contract - V2-Gov 51243.5
- Open Space Plan, Defined - V2-Gov 51075
- Open Space Use, Defined - V2-Gov 51201
- Perennials, Valuation of - Rule 52
- Qualified Acreage Reports - V2-Gov 16144, 16154
- Rescision/Entry, Easement Agreement - V2-Gov 51255
- Rescision/Entry, Into New Contract - V2-Gov 51254
- Recording with County Recorder - V2-Gov 51248
- Removal of Land under Contract - V2-Gov 51236
- Sample Contracts - V2-Gov 51249
- Scenic Highway Corridors - V2-Gov 51205.1
- Subventions - See LCA Subventions
- Term of Contract - V2-Gov 51244, 51244.5
- Termination of Contract - V2-Gov 51246
- Timberland - R&T 423.5, Rule 53
- Timberland Production Zone Valuation - R&T 423.9
- Timberland Valued as - Rule 53
- Valuation Generally - See LCA Valuations
- Valuation of Fruit/Nut/Vegetable Trees & Vines - R&T 429
- Valuations - See LCA Valuations
- Welfare Exemption, Property used for Preservation of - R&T 214.02
- Wildlife Habitat Contracts - R&T 423.7
- Yield Rate Component set by SBE - R&T 423

Open Space Plan, Defined - V2-Gov 51075

Open Space Subventions, Property Tax Relief - See LCA Subventions

Open Space Use, Defined - V2-Gov 51201

Operability, of Timberland - Rule 1021

Operating and Management Systems, Cable TV Intangible Rights - R&T 107.7(d)

Operating Time, 15% Or less for Dive, Tour or Whale Watching, Boats & Vessels - R&T 227 (4)

Operations, Timber - V2-Gov 51115.1, 51115.5

Operators,

- Airport & Aircraft Statement - R&T 5366
- Certificated Aircraft, Possessory Interest – R&T 107.9

Opinion of Value,

- Appeals, Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
- Appeal Application not Binding at Appeal Hearing, on - R&T 1610.8
- Required on Appeal Application - Rule 305

Opinions, & Letters, SBE, Annotations of - All of Vol 3 of PTLG

Option, Granting of, to Renew or Extend a Possessory Interest, not a CIO - R&T 61

Oral Hearings, Timber Tax Redeterminations - V1-Timber 38443

Orange County,

- Digitized Images, County Recorder - V2-Gov 27279.1
- Tax Certificate Sales - R&T 3776, 4501 et seq.

Orchard, Defined - Rule 131

Ordinary Course of Business,
 Defined - Rule 133
 Goods for Sale in - R&T 129
 Illegal Goods for Sale In, not Inventory - R&T 166
 ORE, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
 Organization Performing Auxiliary Services, Rummage Sale Storage Area - R&T 214.14(d)
 Organizational Clearance Certificate, Welfare Exemption - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
 Original, Defined - R&T 217
 Original Co-Owners, Defined - R&T 64
 Original Dwelling, as a Replacement Dwelling - R&T 69.5
 Original Property, Defined, Base Year Transfer - R&T 69.3
 Original Transferor, Defined - R&T 65
 Original Works of Free Fine Arts, Defined - R&T 217
 Other Claimants of Property, Addition of Name to Roll, Documentation for - R&T 610
 Other Fire Extinguishing System, Defined - R&T 74
 Out-of-State Tax Liabilities, Enforcement of - R&T 30
 Outpatient Clinics, Hospital - R&T 214.9
 Overpayment,
 Interest on, Railroad Car Tax - V1-RRCar 11555
 Interest, Timber Tax - V1-Timber 38606-07
 Refunds, and, Timber Yield Tax - See Timber Tax Overpayment
 Tax, of, Timber, Credit or Refund - R&T 434.6
 Taxes, of, Notice of - V2-R&T 2635
 Owner,
 Absent or Unknown, Assessment - R&T 460, 611
 Defined - R&T 69.3, 218, 405, 5704
 Defined, Base Year Transfer - R&T 69.3
 Occupied Single Family Dwelling, Appeal Burden of Proof - R&T 167, (*See also Appeals*)
 Occupied Single Family Residence, Defined - R&T 401.4
 Racehorse, of, Defined - R&T 5704
 Record, of, Latest, Tax, Refund Less Than \$5000, Paid to - V2-R&T 5104
 Reports by, Private Railroad Car Tax - V1-RRCar 11271-11273
 Roll Contents to Include Assessee's Name - R&T 602, Rule 252
 Tax Purposes, for - R&T 405
 Timber, Defined - V1-Timber 38104
 Timber, Registration with SBE - V1-Timber 38351
 Timber, Yield Tax/Reserve Fund Tax Imposition on - Rule 1026
 Unknown or Absent, Estimate of Value - R&T 460
 Without Fault of, Calamity Relief - R&T 170(a)
 Owner of Record, Latest, Tax, Refund Less Than \$5000, Paid to - V2-R&T 5104
 Owner's Consent, Date of Completion - Rule 463.5(c)(7)
 Owner's Intent not to Occupy, Notice Of - R&T 75.12
 Owner's Map Description - R&T 326
 Owner's Name,
 Mistake In, Validity of Assessment - R&T 613
 Other Claimants to Ownership, Addition to Roll - R&T 610
 Roll Contents to Include Assessee's Name - R&T 602, Rule 252
 Owner's Records, Timber Tax - V1-Timber 38703, 38704, Rule 1031
 Owner's Report, Railroad Car Tax - See Railroad Car Tax
 Owner Occupied Single Family Dwelling, Appeal Burden of Proof - R&T 167, (*See also Appeals*)
 Owner Occupied Single Family Residence, Defined - R&T 401.4
 Owners, or Owner, Defined
 Base Year Transfer - R&T 69.3
 General - R&T 69.3, 218, 405, 5704
 Ownership,
 Addition to Roll of Other Claimants of, Documentation for - R&T 610
 Affidavit by County Residents - R&T 453
 Improvements Separate from Land - V2-R&T 2188.1, 2188.2
 Owner Occupied Single Family Residence, Defined - R&T 401.4
 Separate, Statement of - V2-R&T 2188.2
 Transfers of, Vehicle License Fees - V1-VEH 10757

P

P.E.R.S. Property, in Lieu Fees - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen opinion 90-908

P.U.D., Assessment - V2-R&T 2188.5

Painting, Defined - R&T 217

Palm Springs, City of, Property. Possessory Interest Owned by - R&T 201.4

Palms, Date - Rule 131

Paging Services, One Way, not a Telephone Corporation - R&T 325.3 , [PUC 234]

Paper,

Negotiable, Payment of Taxes - V2-R&T 2506, 2508-2510

Unpaid Negotiable - V2-R&T 2509.1

Unpaid Negotiable, Refund of - V2-R&T 2508

Parcel, Assessor's - See Parcels, Maps

Parcel Combination, if in Multiple Revenue Districts - R&T 606

Parcel Combination Prohibition, Assessment - R&T 455

Parcel Combination, Tax-Defaulted Property, Contiguous Unusable - V2 R&T 3692

Parcel Number, Required for Documentary Transfer Tax - V1-DTTA 11911.1

Parcels,

Assessed for Timber, List of - V2-Gov 51110

Combination of if in Multiple Revenue Districts - R&T 606

Combination Prohibition, Assessment - R&T 455

Combination, Tax-Defaulted Property, Contiguous Unusable - V2 R&T 3692

Contested, Timberland - See Timberland

Defined - V2-Gov 51104

Multiple Rev Districts/Tax Rate Areas, in, Separate Assessment & Combination - R&T 606

Separate Valuation, Application Fee - V2-R&T 4151

Sold to State Shall not be Combined - R&T 455

Timberland, Size of - V2-Gov 51119.2

Unusable, Tax-Defaulted Property, Combination - V2-R&T 3692

Parent/Child Transfers (*See also Change in Ownership; CIO Exclusions*),

\$1,000,000 Limitation - R&T 63.1(a)(2)

Date of Death as Date of CIO if by Will/Intestate Succession - R&T 63.1

Eligibility for CIO Exclusion to both Children & Grandchildren - LTA 97/32

Exclusion Filing Period - R&T 63.1

Exclusion Filing Period Retroactive to 1986 - R&T 63.1

Foreign Nationals - R&T 63.1

General - R&T 63.1, Rule 463, LTA 00/005, 03/018

Principal Residence - 63.1(a)(2)

Prospective Relief if Filing Period has Expired - R&T 63 (e)(C)(2)

Social Security Numbers - R&T 63.1

Taxpayer ID Number - R&T 63.1

Timely Filing if within 6 Months of Supplemental or Escape - R&T 63.1

Parent,

Deceased Veterans, of, Veterans' Exemption - CAC XIII-3(q)

Eligible for CIO Exclusion to both Children & Grandchildren - LTA 97/32

Eligibility for Veterans' Exemption - CAC XIII-3(q)

Parity, of Deeds, Tax-Defaulted Property - V2-R&T 3713

Parking, Church, Exemption from Taxation - R&T 206.1

Parking Areas, Church - R&T 206.1

Parks and Recreation Land, Leased to State by Irrigation District - V2-STATS 1969, Ch 1046

Partial Exemption, Disabled Veteran Exemption - R&T 276, 277, Rule 464

Partial Homeowners' Exemption, Filing Deadline, Dec 10 - R&T 275

Partial or Deficient Payment, of Delinquent Tax - V2-R&T 2636, 2708

Partial Payment of,

Tax - V2-R&T 2636, 2708, 2927.6, 4143 (*See also Installment Payments*)

Unsecured Roll Tax - V2-R&T 2927.6

Partial Welfare Exemption, Extended to Veterans' Organizations - R&T 214

Participant, Defined - R&T 66

Parties, Indispensable, Refunds - V2-R&T 5146

Party, Defined, under Gov Code 15626, Contribution Disclosure - [HPR 7004]

Participant, Defined, under Gov Code 15626, Contribution Disclosure - [HPR 7004]

Partition, of Property, Quiet Title Action - V2-R&T 3965

Partner, Person Defined - R&T 19

Partners, Registered Domestic, CIO Exclusion - R&T 62(p)

Partnership,

Change in Ownership - Rule 462.180(e)

(Partnership, cont.)

Change in Ownership/Control Statement - R&T 480.1-480.2
Change in Ownership Exclusion - R&T 64
Continuing & Dissolved, CIO Exclusion - R&T 64
Interest Transfer Exempt from Doc. Transfer Tax - V1-DTTA 11925
Foreign Limited Liability, as a Person - R&T 19, 28.5
Limited Liability, as Person - R&T 19, 28.5
Person Defined - R&T 19, 28.5
Timber Tax, Written Partnership Agreements - V2-TYT 38576
Partnership Agreements, Written, Timber Tax - V2-TYT 38576
Patrol, Civil Air, Personal Property Exemption now indefinite - R&T 213.6
Passengers, Transportation of, Vessel Exemption - CAC XIII-3, R&T 209
Pawnbrokers, Assessment of Unredeemed Goods - R&T 989
Payee, of Tax, Payment to Latest Owner of Record, if Refund less than \$5000 - V2-R&T 5104
Payment (of Tax),
 4 Year Period, over - V2-R&T 4837.5
 4 Years, Escape Bill over \$500 - V2-R&T 4837.5
 Acceptance of - V2-R&T 2505, 2607
 Cancellation, Nonpayment of Negotiable Paper - V2-2509-10
 Coin, by - V2-R&T 2502
 County Warrant, by - V2-R&T 2511
 Credit Card use for Payment- V2-R&T 2511.1
 Deadlines Falling on Weekends & Holidays - R&T 166, 724, 2512
 Default on Installment - V2-STATS 1979 Ch. 27
 Deficient/Partial, of Delinquent Tax - V2-R&T 2636, 2708
 Deficiencies - V2-R&T 2636, 2708
 Delinquent Tax, by Mail - V2-R&T 2512.5
 Deposits in Bank or County Treasury - V2-R&T 2507
 Discounted Amount - V2-R&T 2607.1
 Documentary Transfer Tax - V1-DTTA 11912
 Enforcement by SBE, Suit Collections - V1-Timber 38571
 Entry by Tax Collector, Unsecured Roll Tax - V2-R&T 2913
 Entry of, Unsecured Roll - V2-R&T 2913
 Entry on Roll - V2-R&T 2613, 2614, 2614.5
 Erroneous, to State - R&T 34
 Escape Tax Bills over 4 Years, if Bill over \$500 - V2-R&T 4837.5
 First Installment Due - V2-R&T 2605, 2617, 2704
 Four Years, Escape Bill over \$500 - V2-R&T 4837.5
 Former Owner, by, Tax Deed Sale - V2-R&T 3728
 In Lieu - See In Lieu Fees; In Lieu Tax
 In Lieu, Assessment Error, County of 8,000,000 - V2-R&T 4833
 In Lieu, National Wildlife Refuge Fund, Federal Govt - Refuge Revenue Sharing Act of 1978, Public Law 95-469,
 Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Installment,
 4 Years, over, Escape Assessment Bills - V2-R&T 4837.5
 Delinquent Tax - V2-R&T 4217
 Redemption of Tax-Defaulted Property - See Redemption
 Timber Tax - V1-TYT 38504
Interest/Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
Late, Railroad Car, Delinquent Tax - V1-RRCar 11405, 11430
Legal Tender - V2-R&T 2502, 2511.1
Lien Presumed, of - CAC XIII-30
Low/Moderate Income Subsidy, Exclusion from Income - R&T 402.9
Low/Moderate Income Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Mail by,
 Deadlines Falling on Weekends & Holidays - R&T 166, 724
 Postmark Date deemed as Date Tax Payment Received - R&T 2512
 Unsecured Roll - V2-R&T 2929
Mailing - V2-R&T 2512, 2512.5
Medium of Payment - V2-R&T 2501-2505
Medium of Payment, Tax Deed Sales - V2-R&T 3693, 3693.1
Negotiable Paper - V2-R&T 2506, 2508-2510
Notice of Overpayment - V2-R&T 2635
Notice of Unpaid - V2-R&T 2611
Notices - V2-R&T 2609-2611
Partial - V2-R&T 2636, 2708, 4143

(Payment (of Tax), cont.)

Place of Payment - V2-R&T 2613
Postmark date of Mail deemed as Date Received - X2-R&T 2512
Preceding Due Date - V2-R&T 2608
Presumption of, at Destruction of Unsecured Roll - V2-R&T 2928.1
Prior to Declaration of Default - V2-R&T 3437
Pro Rata, Unsecured Roll - V2-R&T 2927.7
Property Tax Relief - V2-Gov 16112
Railroad Car Tax, Suits to Enforce - V1-RRCar 11471
Receipts - V2-R&T 2615
Recording Tax Payments - V2-R&T 2613
Redemption of Tax-Defaulted Property, Underpayment - V2-R&T 4114-16
Redemption, on Wrong Property, Cancellation of - V2-R&T 4920-4925
Refund of Unpaid Negotiable Paper - V2-R&T 2508
Refunds - V2-R&T 5101, 5106, 5146, 5148
Replicated - V2-R&T 2780-2783
Retirement/Pension Plans, Additional Tax Rates - V2-R&T 2270
RRCar Tax Correction Deadlines - V1-RRCar 11429
Second Installment Due - V2-R&T 2606-2607.1, 2618, 2705
Separate Assessment to Provide for, State Policy - V2 R&T 2801
Special Districts, to, by Cities - V2-Gov 43073
Special Funds, to, Additional Tax Rates - V2-R&T 2270
State, to, Erroneous, by Local Government - R&T 34
Subsidy, not as Income - R&T 402.9
Succeeding, Redemption of Tax-Defaulted Property - V2-R&T 4220, 4221
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Tax-Defaulted Property, Deeds to Public Entities - V2-R&T 3791.5, 3808
Tax Refunds, of, to Latest Owner of Record if Refund less than \$5000 - V2-R&T 5104
Timber Tax (*See also Timber Tax Payment*),
 Certificate of, SBE - V1-Timber 38561-63
 Last Day of month after Quarterly Period - V1-Timber 38401
 Service of Process to Enforce - V1-Timber 38515
Trailer Coach Vehicle License Fee, Operation Without - V1-VEH 10769
Two Equal Installments - V2-R&T 2605-2607.1, 2700-08
Under Protest, of Taxes, Due to Lack of Notice - R&T 620
Under Protest, Personal Property Tax - R&T 620
Unsecured Roll (*See also Roll, Unsecured; Taxes; Unsecured Roll*),
 Delinquent 31 Aug - V2-R&T 2922
 Due Lien Date - V2-R&T 2901
 Entry of Payment by Tax Collector - V2-R&T 2913
 General - V2-R&T 2910.7, 2913-13.5, 2928.1-29
 Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
 Mailing no later than 30 days before Delinquent - V2-R&T 2910.1
 Receipt for - V2-R&T 2910.5
Vehicle License Fees, of, Rounding to Nearest Dollar - V1-VEH 10759
Wrong Property, on - V2-R&T 4911-4916
Wrong Property, on, Cancellation Voucher - V2-R&T 4912
PCOR,
 Confidential Record - R&T 481
 Fee In-Lieu of - R&T 480.3
 Filing & Statute of Limitations - R&T 75.11, 532
 Form - R&T 480.3(b), 480.4
 Forms Free from Assessor or Recorder - R&T 480.3
 Possessory Interest Usage, Govt Entity Reporting Options - R&T 480.6
 Recorder to Provide Original Copy to Assessor - R&T 480(f)
 Statute of Limitations & Filing - R&T 75.11, 532
Penal Assessment,
 75% - R&T 503
 Generally - R&T 463, 502-506
 Entry on Roll - R&T 505, Rule 261
 Form of and Entry on Roll - R&T 505, Rule 261
 Fraudulent Acts of Omission - R&T 503
Penalties - See Penalty
Penalty,
 10% - R&T 463
 25 % - R&T 502, 504

(Penalty, cont.)

75% Penal Assessment - R&T 503
75%, Applies to Escape Assessment - R&T 503
\$5000 Maximum, Cable TV Failure to File - R&T 107.7
Abatement of, for Failure to File CIO Statement - R&T 482, 483
Acts of Omission, Fraudulent, 75% - R&T 504
Aircraft Statement, Failure to File - R&T 5367
Appeals Board Review of Penalties Applied by Assessor - R&T 1605.5
Assessment,
 75% - R&T 503
 Interest - R&T 506
 Procedure - R&T 505
 Tax Rate - R&T 506
Auditor's Failure to Transmit Valuation Statement - R&T 1650
Cable TV Failure to File, \$5000 Maximum - R&T 107.7
Cancellation by Supervisors with Tax Collector OK - V2-R&T 2610.5
Cancellation of - See also Cancellation
Cancellation of, Due to Assessor's Errors - V2-R&T 4985
Concealment/Removal of Personal Property to Evade Tax - R&T 502, 504
Concealment/Transfer of SBE Assessed Property - R&T 863
Default as of 12:01 July 1 - V2-R&T 3436
Deficiency Determination, Timber Tax - V1-Timber 38414, 38415
Delinquent, Close of Bus Day - V2-R&T 2617-19, 2704-05.5, 2821, 2922-22.5,
Delinquency, Supplemental Assessment - R&T 75.52-.53
Delinquent 2nd Installment - V2-R&T 2618, 2705
Delinquent Jeopardy Assessments - V1-RRCar 11354
Delinquent Tax, 1st Installment - V2-R&T 2617, 2704
Delinquent Tax, Entry on Roll - V2-R&T 2623
Deposits, Failure to File Property Statements - R&T 464
Destruction/Removal, Etc, of Tax-Defaulted Property - V2-R&T 3441
Due to Tax Collector's Errors, Cancellation - V2-R&T 4985
Entry on and Form of on Roll - R&T 505, Rule 261
Erroneously Charged - V2-R&T 4986
Escape Assessments, Statute of Limitations - R&T 866
Failure to Complete Local Roll - R&T 1366
Failure to File Annual Property Statement - R&T 463
Failure to File Business Property Statement - R&T 463
Failure to File Change in Ownership Statement - R&T 482, V2-R&T 2516
Failure to File CIOs Statement, Amounts - R&T 482
Failure to File CIOs Statement, Decedent's Successor - R&T 482.1
Failure to File CIOs Statement, Successor's Responsibility - R&T 482.1
Failure to File CIOs, Abatement of - R&T 482(b), 483
Failure to File CIOs, Automatic Abatement - R&T 482(b)
Failure to File Timber Tax Return - V1-Timber 38421, 38424
Failure to File, Cable TV Property Statement - R&T 107.7
Failure to Furnish Business Record Information - R&T 463, 501
Failure to Notify Assessor of Incorrectly allowed Exemption - R&T 257
Failure to Notify Termination of Homeowners' Exemption - R&T 531.6, *(See also the actual claim form)*
Failure to Transmit Statistical Statement - R&T 1366
False Statement to Appeals Board - R&T 1610.4
False Statements on Property Statement - R&T 461
Form of and Entry on Roll - R&T 505, Rule 261
Fraudulent Acts or Collusion - R&T 503, Rule 261
Fraudulent Acts of Omission, 75% - R&T 503
General Reasons Auditor May Cancel - V2-R&T 4986
Goods in Transit Violations - R&T 1022
HEX, Failure to Notify Assessor of Termination - R&T 531.6
HEX, Last Day to Terminate Without, 10 Dec - Rule 135
In Default as of 12:01 July 1 - R&T 3436
Interest - R&T 506
Interest, Costs, Refund of - V2-R&T 5106
Interest on, Timber Tax - V1-Timber 38451-38453
Jeopardy Determination - V1-Timber 38432
Late Payment of Railroad Car Tax, Cancellation of - V1-RRCar 11597
Less than \$20, Counties may Refrain from Collection - V2-R&T 2611.4
Liability of Public entity for, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5

(Penalty, cont.)

- Lien Against Property Assessed - V2-R&T 2187
- List of - [Gov. 8317]
- List of Fees, Fines & Penalties must be Kept by State Agencies - [Gov. 8317]
- Non-penalty Issues at Appeals Board - R&T 1605.5
- Notice of Cancellation to Last Assessee - V2-R&T 4946-47
- Notice of, Disabled Veterans Exemption - R&T 278
- Perjury, of , Annual Property Statement Signed Under - R&T 441(a)
- Omission, Fraudulent Acts of, 75% - R&T 503
- Procedure - R&T 505
- Property Statement,
 - Failure to File - R&T 463-4, 464, 501, 830, 862
 - Failure to File - Rule 261
 - False - R&T 461
- Racehorse Tax Delinquent Payments - R&T 5763
- Railroad Car Late Payments - V1-RRCar 11405, 11430
- Railroad Car Owner Report, Failure to File - V1-RRCar 11316
- Railroad Car Owner Report, Late - V1-RRCar 11273
- Railroad Car Tax, Last Day to Pay Without, 10 Dec - V1-RRCar 11405
- Redemption of Tax-Defaulted Property - V2-R&T 4103
- Refund of Interest, Costs & Penalties - V2-R&T 5106
- Refusing to Give Information - R&T 462, 468, 501
- Relief of, Pending Appeals - R&T 4833.1, 4985.3
- Review of, by Appeals Board Review of Penalties Applied by Assessor - R&T 1605.5
- Supplemental Tax Delinquency - R&T 75.52, 75.72
- Supplemental Unsecured Tax Late Payments - R&T 37
- Timber Tax,
 - Delinquent Jeopardy Determination Payments - V1-Timber 38432
 - Failure to File - V1-Timber 38421, 38424, 38801, 38802
 - Failure to Pay - V1-Timber 38451-53
 - Fraud/Evasion to Evade Deficiency Determination. - V1-Timber 38415
 - Late Determinations - V1-Timber 38446
 - Negligence/Disregard, Deficiency Determination Rules - V1-Timber 38414
 - Redeterminations - V1-Timber 38446
 - Violations - V1-Timber 38801, 38802
- Tracking of - [Gov 8317]
- Vehicle, Delinquent Registration Payments - V1-VEH 10854
- Vehicle, Delinquent Trailer Coach Payments - V1-VEH 10770
- Waiver of, for Delinquent Tax - V2-R&T 2610.5
- Waiver of, Storm/Flood Damaged Property - V2-Gov 43005.7
- Willful Concealment or Fraud - R&T 502, 503
- Penalty Assessment,
 - 75% - R&T 503
 - Interest - R&T 506
 - Procedure - R&T 505
 - Tax Rate - R&T 506
- Penalty of Perjury, Certification by Certain Claimants of Refund - V2-R&T 5069.8
- Pendency of Action, Notice of, Quiet Title Action - V2-R&T 3956
- Pending Litigation, Affect on Timely Appeal Hearing - Rule 309(c)
- Pension Plan Payments, Additional Tax Rates - V2-R&T 2270
- Percent Good Factors - R&T 401.16, LTA 04/019
- Percentage Change in Cost of Living, Defined - V2-R&T 2212
- Percentage Interest,
 - Minimum Assessable (5% & \$10,000) - R&T 65.1
 - Change in Ownership - R&T 65.1
- Perennials, Valuation as Open Space Land - Rule 52
- Perennials, Valuation of - Rule 52
- Perfection of Claim, Adverse Possession, Addition of Other Claimants to Roll - R&T 610
- Period,
 - Interest Computation for refunds - V2 R&T 5151
 - Regular Assessment, Defined - R&T 1605(f)
- Periodic Appraisal of Property not under Prop 13 (XIIIA) - R&T 1716
- Perjury,
 - Penalty of, Certification by Certain Claimants of Refund - V2-R&T 5069.8
 - Property Statement Signed under Penalty of - R&T 441(a), 441(k); LTA 03/024
- Permanent Certification, Appraiser - R&T 670, Rule 283

Permissible Refunds - V2-R&T 5096

Permits,

Building,

Assessor's Copy - R&T 72

Assessor's Copy of Floor plan - R&T 72

Failure to File, Burden of Proof upon Appeal - R&T 167

Open Space Land, on - V2-Gov 51086

Transmittal to Assessor - R&T 72

Installation of Manufactured Homes - V2-H&S 18613.2

Mobilehome Installation - V2-H&S 18613.2

Permitted Uses, Valuable, Addition of Creates PI - Rule 21

PERS Property,

In Lieu Fee - V2-Gov 7510, LTA 83/03, 91/36, Atty Gen Opinion 90-908

Lessee's Interest, 1 Year or Less - V2-Gov 7510

Outside Jurisdiction - LTA 83/03

Proration of Taxes - V2-Gov 7510

Possessory Interests in - LTA 83/03

Term of Possession, Possessory Interest - V2-Gov 7510 (pg 4103)

Person,

Claiming Ownership of Property, adding Name to Roll, Documentation for - R&T 610

Defined

General - R&T 19, 28.5, 69.5, 11204, 38106, V2-Gov 51151, 51295

Limited Liability Companies - R&T 19, 28.5, V1-RR Car 11204, V1-TYT 38106

Partner/Partnership - R&T 19, 28.5

Foreign Limited Liability Partnerships - R&T 19, 28.5

Person Affected, Defined - Rule 301

Personal Effects Exemption - R&T 224, Rule 134

Personal Effects/Household Furniture/Pets, Defined - R&T 224

Personal Income Tax - V1-PIT 19521

Personal Property, Personalty,

Assessment Notice, County of 4,000,000 - R&T 621

Assessment as Single Parcel, Consolidation - R&T 623

Audits, Mandatory, \$400,000 threshold - R&T 469, 470

Billing, Offset - R&T 533

Bills - See Tax Bills, Unsecured

Cal State University, Exempt - R&T 202.5

Civil Air Patrol, Exemption of now indefinite - R&T 213.6

Classification - R&T 106, Rule 121-124

College Student Bookstores - R&T 203.1

Concealed/Removed to Evade Tax - R&T 502, 503

Consolidation as Single Parcel - R&T 623

Defined - R&T 106, Rules 121-124

Description of, Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648

Examples of - R&T 106, Rule 121-124

Exemption from Tax - R&T 155.20, 224

Failure to Report Accurate Cost - R&T 531.3

Fixtures, Defined & Examples of - Rule 122.5

Fixtures, Report of - R&T 75.15

General - R&T 106, Rules 121-124

Hand Tool Exemption - R&T 241

Held for Subsequent Planting, Tree & Vine - R&T 223

Held on Lien Date for Future Planting - R&T 223

Information about, Lighting, Water & Irrigation District Written Requests for Unsecured Roll information - R&T 648

Leased by Bank/Financial Corp. - R&T 235

Leased by Church - R&T 207.1

Leased, Assessment as Single Parcel, - R&T 623

Lien on Real Property, as a - V2-R&T 2189

Liens,

PP Secured to Transferred Real Property - V2-R&T 2189

Responsible Party - V2-R&T 2189

Responsible Party at Sale of Real Property - V2 R&T 2189

Lighting, Water & Irrigation District Written Requests for Unsecured Roll information - R&T 648

Location of, Lighting, Water & Irrigation District Written Requests for Unsecured Roll Information - R&T 648

Low Value, with, May be Exempted - R&T 155.20

Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1

Mandatory Audits, \$400,000 threshold - R&T 469, 470

(Personal Property, Personalty, cont.)

- Mandatory Audit, Written Findings, Data Altering Previous Assessment - R&T 469
- Notice of Assessment Amount - R&T 619, 621
- Notice of Value/Ratio used - R&T 619.2
- Notice of Value/Ration on Sec Roll - R&T 619.2
- Offset Billing - R&T 533
- Possessory Interests - R&T 107, 201.5
- Secured Roll, on,
 - 1/2 Tax Due 1 Nov, Option - V2-R&T 2700-01
 - General - V2-R&T 2189, 2189.3, 2821
 - Tax Due 1 November, all - V2-R&T 2605
 - Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
 - Unsecured Lien if RP Sold - V2-R&T 2189
- Placement on Secured Roll - R&T 109
- Production of Oil & Gas, used in - V2-R&T 2189.5
- Secured Personal Property at Sale of Real Property - V2 R&T 2189
- Secured, Unsecured Lien if RP Sold - V2-R&T 2189
- Secured, Transfer to Unsecured Roll if RP Sold - V2-R&T 2189
- Single Assessment of leased Personal Property - R&T 623
- Situs - R&T 623, 1019, Rule 204, 205, CAC XIII-14
- Tangible - R&T 106, 110, 401, 401.5, 601, Rule 123-4
- Tax as Lien on Real Property - V2-R&T 2189
- Tax as Lien, Secured PP at Sale of Real Property - V2-R&T 2189
- Tax Delinquent 31 Aug, Additional Penalty 31 Oct - V2-R&T 2922
- Tax Due and Penalty Dates - R&T 2901, 2922
- Tax Due on Lien Date - V2-R&T 2901
- Tax Lien - V2-R&T 2189, 2189.3
- Tax Rebates - V2-R&T 5108
- Taxable Possessory Interest - R&T 107, 201.5
- Trade Level Recognition - Rule 10
- Trailer, Semi-trailers, Logging Dolly, Pole or Pipe Dolly, or Trailer Bus, Exempt - R&T 225
- Use of Unsecured methods to collect Sec State Assessed PP/Fixture - R&T 760, 867
- Versus Real Property - R&T 103-107, Rules 121-124
- Veterans' Organization Exemption - R&T 215
- Written Findings, Data Altering Previous Assessment, Audit - 469
- Personal Property Tax (*See also Roll, Unsecured; Taxes, Unsecured*),
 - Delinquent 31 Aug - V2-R&T 2922
 - Due on Lien Date - V2-R&T 2901
 - Due and Penalty Dates - R&T 2901, 2922
 - Lien - V2-R&T 2189, 2189.3
 - Lien, Secured PP at Sale of Real Property, as - V2-R&T 2189
 - Lien on Real Property, as - V2-R&T 2189
- Personal Versus Real Property - R&T 103-107, Rules 121-124
- Personalty - See Personal Property
- Persons,
 - 55 Years of Age, Intercounty Base Year Transfer - R&T 69.5
 - Aged - See Aged Persons
- Pests, & Disease, Winegrape, Special District - [Food & Agriculture 6002 et seq.]
- Petition and Hearing Procedure Regulations - V1-HPR 5010 - 5200
- Petition,
 - Redetermination, Timber Tax - V1-HPR 5040, 5041
 - Redetermination, Timber Tax Jeopardy Hearing - V1-HPR 5031
 - Rezoning of Timberland, by Landowner - V2-Gov 51110.3
 - Timber Tax Redetermination, Filing - V1-Timber 38441
 - Timber Tax Redetermination, form/Content - V1-Timber 38442
 - Reassessment, State Assessee s - R&T 759
- Pets,
 - Defined - R&T 224, Rule 134
 - Exemption - R&T 224, Rule 134
 - General - R&T 224, Rule 134
- Petty Cash, Business, Kept on Hand, Exempt - R&T 212
- Photographs, SBE May Obtain Copy of Licensee Photo from DMV to Enforce R&T Code - V2-Gov 15618.5
- Phylloxera, Grapevine Disease- R&T 53
- Physical Annexation, of Fixtures - R&T 105, 107, Rule 122.5(b)
- Physical Removal - V2-H&S 18551
- Physician's Certificate, Disabled Person, New Construction - R&T 74.3

Physicians' Lawful Compensation, Hospital Exemption - R&T 214.7
Pierce's Disease, Grapevines Destroyed by - R&T 53
Pine,
 Jeffery - Rule 1021
 Ponderosa - Rule 1021
Pine-Mixed Conifer Region,
 Defined - R&T 434.5
 Timberland Valuation - R&T 434.5
Pipelines,
 Assessment by SBE - CAC XIII-19
 Appeals, must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
 Appraisal Unit for Appeals of - R&T 401.8
 Economic Unit for Appeals of - R&T 401.8
 Inter-County,
 Appeals must be filed for Individual Right of Way or Segment in Dispute - R&T 401.8
 Combination into Single Assessment - 401.13
 Density Classification - R&T 401.12,
 Full Cash Value of - R&T 401.10
 General - See Inter-County Pipelines
 Valuation of, 1984-85 to 2001-02 - R&T 401.12,
 Inter-County Rights of Way, Full Cash Value - R&T 401.10
 Rights of Way,
 Assessed as One Parcel - R&T 100.01, 401.8
 Inter-County, Full Cash Value of - R&T 401.10
 Intra County, Combination into Single Assessment - R&T 401.13
 Segment in Dispute, or, Appeals must be filed for Individual - R&T 401.8
 Segment in Dispute, or Individual Right of Way, Appeals must be filed on - R&T 401.8
Place of Business, Primary, Single Assessment of Leased Personal Property - R&T 623
Planes - See Aircraft
Planned Developments, Assessment of - V2-R&T 2188.5
Planned Unit Developments,
 Assessment - V2-R&T 2188.5
 Defined - [B&P 11003, 11003.1]
 Separate Assessment - V2-R&T 2188.5
Planning Commission,
 Open Space Land Easement Reports - V2-Gov 51085
 Timberland Hearing/Recommendation - V2-Gov 51110.2
Planning Department, Open Space Land Easement Reports - V2-Gov 51085
Plans, Approved Building, Assessor's Copy of Floor plan - R&T 72
Plants, Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Plural, Defined - R&T 13
Policy, State, on Separate Assessment - V2-R&T 2801
Polling Places, Exempt from Taxes - R&T 213.5
Pollution - See Hazardous Waste
Pollution Control Financing Agency, Exemptions - V2-H&S 44556
Pollution Control Financing Authority, Possessory Interests - R&T 201.5
Ponderosa Pine - Rule 1021
Pool Solar Heaters, Exception as Solar Energy System - R&T 73
Population,
 City/County Annual Estimate, by Dept of Finance - R&T 2227
 Defined - CAC XIIIB-8
 Estimates,
 General - V2-R&T 2227-2228.1
 Special Districts - V2-R&T 2228
 Transmitted to Community Colleges - V2-R&T 2228.1
Port, of Documentation, Defined - R&T 130
Portion Unsold, Property Seized for Unsecured Tax - V2-R&T 2962
Possession,
 Anticipated Term of, PI, Renewal/Sublease/Assignment not CIO - R&T 61,62
 Defined - Rule 21
 Possessory Interest Purposes, for, Defined - Rule 21
 Term of, Possessory Interest - R&T 107, 107.1, 107.4, Rule 22, 23, 24
 Term of, Possessory Interest, PERS Property - V2-Gov 7510
Possessor,
 Defined - Rule 21
 Possessory Interest Purposes, for, Defined - Rule 21

Possessory Interest,

2% Commission Retained by Satellite Wagering Facility - B&P 19605.7-.71
\$50,000 Exemption, Convention/Cultural Centers - R&T 155.20
\$50,000 Low Value Ordinance, Cultural/Convention Centers - R&T 155.20
\$50,000 Low Value Ordinance, Fairgrounds - R&T 155.20
Agricultural Fair Exemption - R&T 201.2
Aircraft Landing Fees - *United Air. v. San Diego Co*
Airlines - R&T 107.9
Artistic Exhibits, \$50,000 Low Value Ordinance - R&T 155.20
Assembly Hall, \$50,000 Exemption - R&T 155.20
Assembly Hall, \$50,000 Low Value Ordinance - R&T 155.20
Assessment & Tax Collection - V2-R&T 2190
Assignment of, no CIO if during est. term of possession - R&T 61.62
Cable Television - R&T 107.7, *Emil Shubat v. Sutter County*, LTA 93/75
Cable TV - R&T 107.7, Gov 53066, *Emil Shubat v. Sutter County* LTA 93/75
California Pollution Control Financing Agency Personal Property - R&T 201.5
Change in Leases Status, Reporting by Govt Entities, 60 Days - R&T 480.5
Change in Ownership - R&T 61, Rule 462.080, 480.5
Change in Ownership Reporting by Govt Entities, 60 days - R&T 480.5
Change In Ownership Statement, Govt Entity Reporting Requirements & Options - R&T 480.6
Civic Auditorium, \$50,000 Low Value Ordinance - R&T 155.20
Civic Building, \$50,000 Low Value Ordinance - R&T 155.20
Civic Center, \$50,000 Exemption - R&T 155.20
Civic Events, \$50,000 Low Value Ordinance - R&T 155.20
Community Events, \$50,000 Low Value Ordinance - R&T 155.20
Consumer Show, \$50,000 Low Value Ordinance - R&T 155.20
Continuity of - Rule 22
Contract Rent, Defined - Rule 21
Convention/Cultural Center, \$50,000 Exemption - R&T 155.20
Convention Center, \$50,000 Low Value Ordinance - R&T 155.20
Created, Defined - Rule 21
Cultural Centers, \$50,000 Low Value Ordinance - R&T 155.20
Dance Productions, \$50,000 Low Value Ordinance - R&T 155.20
De Luz Valuations, Post & Pre - Rule 25, 26
Defined - R&T 107, Rule 21
Definition - R&T 107, 107.6, Rule 21, 24-26
Delinquent Tax, Transfer to Unsecured Roll - V2-R&T 2190
Durable Defined - R&T 107(a)(2)
Economic Rent Defined - Rule 21
Educational Exhibits, \$50,000 Low Value Ordinance - R&T 155.20
Entry on Secured Roll - V2-R&T 2190
Examples - Rule 28
Exemption, \$50,000, Convention/Cultural Centers - R&T 155.20
Exemption, \$50,000, Fairgrounds - R&T 155.20
Exclusion from Supplemental Assessments, Criteria - R&T 75.5
Exclusive Defined - R&T 107(a)(3), Rule 21
Exclusive Use, Defined - R&T 107(a)(3), Rule 21
Extended or Renewed, Defined - Rule 21
Extension of Lease as Change of Ownership - R&T 61
Fairground, \$50,000 or less Value, Low Value Exemption - R&T 155.20
Fee Owner Report to Assessor of Lease Changes, 60 Days - R&T 480.5
Fixtures - R&T 107, 201.5
Full Cash Value - R&T 107.1
General - R&T 107-107.6, Rules 21-28
Government Entity Report of Lease Changes within 60 days - R&T 480.5
Government Entity Reporting of PI Usage, Requirements/Options - R&T 480.6
Granting of Options to Renew or Extend, not a CIO - R&T 61
Hall, \$50,000 Low Value Ordinance - R&T 155.20
Historic Exhibits, \$50,000 Low Value Ordinance - R&T 155.20
Housing, Military - R&T 107.4
Indian Reservation, Palm Springs - R&T 201.4
Independent Defined - R&T 107(a)(1)
Landing Fees - *United Airlines, Inc. v. San Diego Co*
Lease Changes, Report to Assessor Within 60 days - R&T 480.5
Lease Extension as Change of Ownership - R&T 61
Lease-Leaseback Agreements, no PI if Lessee required to sublease to Govt. - R&T 107.8

(Possessory Interest, cont.)

Leaseback to Govt entity, not PI if Required of lessee - R&T 107.8
Lessee's Interest, 1 Year or Less, PERS Property - V2-Gov 7510
Lien - V2-R&T 2190.2
Live Theater, \$50,000 Low Value Ordinance - R&T 155.20
Military Housing - R&T 107.4
Museum, \$50,000 Exemption - R&T 155.20
Musical Productions, \$50,000 Low Value Ordinance - R&T 155.20
Notice of PI Changes to Assessor within 60 days - R&T 480.5
Notice of Taxability to Private Party - R&T 107.6
Palm Springs, owned by, on Indian Reservation - R&T 201.4
PERS Property Generally - V2-Gov 7510
PERS Property, Lessee's Interest, 1 Year or Less - V2-Gov 7510
PERS Property, Proration of Tax - V2-Gov 7510
PERS Property, Term of Possession - V2-Gov 7510 (pg 4103)
Personal Property - R&T 107, 201.5
Pollution Control Financing Authority - R&T 201.5
Possession, Defined - Rule 21
Possessor, Defined - Rule 21
Post-De Luz Valuation - Rule 25
Pre-De Luz Valuation - Rule 26
Preliminary Change In Ownership Report, Govt Entity Reporting Requirements & Options -R&T 480.6
Public Employee Retirement System Property- V2-Gov 7510, LTA 83/03
Real Estate, by Veterans Welfare Board, in - R&T 213.5
Real Property, as, Tax Postponement - V2-Gov 16181.5
Real Property Usage Reports, by Govt Entity - R&T 480.6
Redevelopment Project, assessment of - V2-H&S 33673, 33673.1
Renewal, no CIO if during est. term of possession - R&T 61,62
Renewed or Extended, Defined - Rule 21
Report of Usage, Filing by Govt entities with Assessor - R&T 480.6
Report of Lease Changes to Assessor within 60 days - R&T 480.5
Sales Price not Presumed as Value - Rule 2
Satellite Wagering Facility, 2% Commission - V2-B&P 19605.7-.71
Secured Roll not a Lien on Exempt Property, on - V2-R&T 2190
State Public Retirement Property, Tax Proration - Gov 7510
Sublease, no CIO if during est. term of possession - R&T 61,62
Sublease to Govt Entity, not PI if Required of lessee - R&T 107.8
Tax not a Lien on Tax Exempt Prop - V2-R&T 2190
Tax Rate - CAC XIII-12
Taxable Possessory Interest, Defined - Rule 21
Taxable Possessory Interests, Personal Property - R&T 107, 201.5
Technological Exhibits, \$50,000 Low Value Ordinance - R&T 155.20
Temporary/Transitory, \$50,000 Exemption - R&T 155.20
Term of Possession,
 General - R&T 107, 107.1, 107.4, Rule 23
 PERS Property - V2-Gov 7510
 Renewal/sublease not CIO during - R&T 61,62
Temporary Use, \$50,000 Low Value Ordinance - R&T 155.20
Transitory Use, \$50,000 Low Value Ordinance - R&T 155.20
Theater, \$50,000 Exemption - R&T 155.20
Theater, \$50,000 Low Value Ordinance - R&T 155.20
Trade Show, \$50,000 Low Value Ordinance - R&T 155.20
Transit Development Board Property - R&T 201.1
University land not exempt - *Connolly v. Orange Co.*
Usage Reports, Filing by Govt entities with Assessor - R&T 480.6
Valuation of Hydrocarbon Production - Rule 27
Valuations - R&T 107, Rule 24
Ventura Port District - R&T 201.6
Veterans Welfare Board - V2-R&T 2190.1
Wetlands Bank Site Public Entity, In Lieu Fees - [F&G 1775 et seq. of Sec 2]
Written Agreement re: Term - Rule 23
Zoological Society, Welfare Exemption - R&T 222.5
Post De Luz Valuation, Possessory Interest - Rule 25
Post Lien Date Information, 90-Day Rule, Appeal Hearings - R&T 402.5, *B of A v. County of Fresno*
Postmark, as Proof of Timely Filing - R&T 166
Postmark Date, Payment of Tax deemed to be received on - V2-R&T 2512

Postponement of,
 Property Tax - See Tax Postponement
 Property Tax, by the Aged - See Property Tax Postponement
 Tax Deed Sale - V2-R&T 3706.1
 Taxes, Disaster Relief - R&T 194-195.1

Postsecondary Education,
 Buildings used for, Exempt - CAC XIII-3, -5
 Exemption of Buildings used for - CAC XIII-3, -5

Potatoes, Seed
 General - R&T 234
 Exempt - R&T 234

Power of Sale, Erroneous Declaration of - V2-R&T 4992

Power to Sell - V2-R&T 3691

Power Tools, Hand-held, Hand Tool Exemption - R&T 241

Powers, and Duties, of,
 Members of State Board of Equalization - CAC XIII-17
 State Board of Equalization - V2-Gov 15606, 15606.1

Pre De Luz Valuation, Possessory Interest - Rule 26

Pre-Payment, of Property Tax, Lot Line Adjustments - V2-R&T 2823, V2-Gov 66412

Precedent Conditions, Seizure & Sale, Unsecured Property - V2-R&T 2953-53.1

Prehearing Conference, Assessment Appeal - Rule 305.2

Preliminary Change in Ownership Report,
 Confidential - R&T 481
 Fee In-Lieu of - R&T 480.3
 Form - R&T 480.3(b), 480.4 480.3(b)
 Forms Free - R&T 480.3
 Govt Entity Reporting of PI Usage - R&T 480.6
 PI Usage, Govt Entity Reporting - R&T 480.6
 Recorder to Provide Original - R&T 480(f)
 Statute of Limitations & Filing - R&T 75.11, 532

Prematurity, Deferred or Startup Costs, Cable TV Intangible Rights - R&T 107.7(d)

Preparation, of Assessment Roll - R&T 75.3, 601

Prescribed Forms (*See also Specific Form Name, or Notice*)
 Assessment Appeal - R&T 80, 81, 1603, 1605, 1622.6, Rule 305, 306, 308
 Delivered to SBE by 15 October, to be - Rule 171
 Exemption & Checklist to Assessor by 1 November - Rule 101
 Map, Blanks & Books, by SBE - V2-Gov 15617
 Racehorse, Draft Copies to SBE by 15 October - Rule 1045

Preservation, Natural Areas, Welfare Exemption - R&T 214.02

Preserve, Agricultural - See LCA; Agricultural Preserve

Presumption (of),
 Assessor Performed Duties Properly and Assessed Fairly - Rule 321(a), [Evidence Code 664]
 Applicant's Value after 2 Years, Exceptions - Rule 309(c)
 Base Year Value - Rule 305.5
 Base Year Value, Appeals - R&T 80-81, Rule 305.5
 Correctness of Tax or Assessment - CAC XIII-32, Rule 321(a), [Evidence Code 664]
 Correctness, Cable TV Assessment - R&T 107.7
 Lien Payment - CAC XIII-30
 Payment, at Destruction of Unsecured Roll - V2-R&T 2928.1
 Rebuttable - See Rebuttable Presumption
 Sales Price as Value,
 5% Deviation Significant - Rule 2
 Burden of Proof - Rule 2, LTA 99/12
 Exclusions - Rule 2
 General - R&T 110.1(e), Rule 2, LTA 99/12 (*See also Rebuttable Presumption*)
 Party Seeking to Overcome - Rule 2
 Improvements Bonds - R&T 110, LTA 99/12
 Tax having been Paid, 30 Year - V2-Gov 43064
 Value, if Appeal not Heard in 2 Years, Exceptions - Rule 309(c)

Previous Calendar Year, Defined - R&T 5707

Price, Minimum,
 Tax Deed Sale - V2-R&T 3698.5, 3706
 Sale of Welfare Exempt Tax-Defaulted Property - R&T 3698.5

Prima Facie Evidence, RRCar Tax Certificates - V1-RRCar 11474

Primary Place of Business, Single Assessment of Leased Personal Property - R&T 623

Prime Agricultural Land, Defined - V2-Gov 51201

Prime Commercial Rangeland - R&T 423.3
 Principal Residence,
 Base Year Transfer - 69.5(a) (*See also LTA section*)
 Grandparent/Grandchild Transfer - 63.1(a)(2), LTA 98/23
 HEX - R&T 218(a)
 Parent/Child Transfer - 63.1(a)(2), LTA 98/23, 00/005
 Principal Residence Limitation, Grandparent/Grandchild - R&T 63.1(a)(3)(B) LTA 97/32, LTA 98/23
 Principal Place of Residence, HEX - R&T 218(a)
 Principle of Unit Valuation
 General - R&T 110(d)(2), 723
 Intangible Rights, and - R&T 110(d)(2), 723
 Prints Made by Other Hand Transfer Process - R&T 217
 Priority of,
 Distribution of Tax Sale proceeds - V2-R&T 2192.2
 Tax Liens - V2-R&T 2191.4, 2192.1
 Private Commercial & Industrial Cost Estimating Guides, SBE Approval - R&T 401.5
 Private Costing & Valuation Guides, Aircraft, SBE Approval of - R&T 5364
 Private Debt Collectors, Sale of Accounts Receivable to - [Gov 16580 et seq.]
 Private Deliberation, by Appeals Board at end of Hearing - R&T 1605.4, Rule 313(i)
 Private Railroad Car,
 Defined - V1-RR Car 11203
 General - V1-RR Car 11201-11702 (*See also Railroad Car Tax for comprehensive listing*)
 Private Railroad Car Valuation at Cost less Dep. - V2-RR Car 11203, 11206, 11251-2, 11292-3
 Pro Rata Allocation, Escaped Assessments - R&T 531(2)(b)
 Pro Rata Payment, Unsecured Roll - V2-R&T 2927.7
 Proration, of Taxes, PERS Property - V2-Gov 7510
 Probate,
 CIOS Filing at time Inventory & Appraisal filed with Court - R&T 480
 CIOS Filing Requirements - R&T 480
 Inventory & Appraisal, CIO Statement Filing at Time of - R&T 480
 Transfer by Death, if in, 150 Day Filing Period Does not apply - R&T 480
 Probate Code, Representative CIO Filing Requirements - [Probate Code Sec 8800]
 Procedure,
 Appeals Board - Rule 313
 Appeals Board Decisions, of - Rule 324
 Assessment - R&T 531, 534, 861
 Claim by Legislature against City/ County - CAC XI-12
 Hearing, Assessment Appeals - Rule 313
 Tax Collection, Committee on - V2-Gov 30302
 Tax Collection and Levy, by State Controller - V2-Gov 30301
 Veterans' Exemption Audits - R&T 281
 Proceedings, Adjudicatory, SBE, - V2-Gov 15626, [HPR 7003]
 Proceeds,
 Distribution of, from Tax Sale, Priorities - V2-R&T 2192.2
 Excess, Sale of Property for Unsecured Tax - V2-R&T 2961
 Tax Deed Sale, Deposit of - V2-R&T 3718
 Proceeds of Taxes - CAC XIIIIB-8
 Process Service,
 Actions against the State - R&T 160
 Timber Tax Actions to Enforce Payment - V1-Timber 38515
 Timber Yield Tax - V1-Timber 38515
 Producing Broodmare, Defined - R&T 5711
 Production Rights, Mineral, Change in Ownership - R&T 61
 Production Rights - See Oil & Gas
 Production Zone, Timberland, Notation on Roll - R&T 433
 Professional Appraisal Practice Standards, Uniform (USPAP) - V2-B&P 11319
 Professional Experience, Required of Appeals Board Member - R&T 1624, 1624.05
 Profit, Entrepreneurial
 General - Rule 6(b)
 Special Use Properties - R&T 401.6
 Programming, Educational Television, Exempt - R&T 215.5
 Programming Contract, Cable TV Intangible Rights - R&T 107.7(d)
 Programs,
 Computer - R&T 110, 401, 995-995.2, Rule 152, LTA 99/39
 Computer, Basic Operational - R&T 995.2
 New, Reimbursement for Local Govt - CAC XIIIIB-6

Proof,
 Burden of, before Appeals Board - Rule 321
 Facts alleged, Quiet Title Action - V2-R&T 3962
 Mailing, Taxpayer's Affidavit asserting Timely Filing as - R&T 166
 Proof of Completion, Electronic Payment Option - V2-R&T 2512
 Prop 3, Base Year Transfer/ Eminent Domain - R&T 68, Rule 462.5
 Prop 8,
 Annual Notice of, Required - R&T 619
 Annual Notice of to Include Factored Base Year Value - R&T 619
 Annual Review of Prop 13 Values not Required - R&T 51(e)
 Annual Review of Value Required - R&T 51(e)
 Appeal Filing Date Extension, Bode of Sups Resolution - R&T 1603(d)
 Lien Date Value Lower than Factored Base - CAC XIII A, R&T 51(a)(2), V2-R&T 4831, LTA 86/36, 95/54
 Roll Correction up to one Year After Roll Delivery - V2-R&T 4831
 Prop 13,
 Annual Inflation Factor - see Annual Inflation Factor - R&T 51
 Annual Inflation Factor Measurement Period Modification to Oct-Oct CCPI - R&T 51(a)(1)(B), LTA 99/53
 Annual Review of Prop 13 Values not Required - R&T 51(e)
 General - CAC XIII A, R&T 50-75.8, Rule 460-3, *Nordlinger v. Hahn*
 Prop 58, Parent/Child Transfers - R&T 63.1, LTA 00/005, 03/018
 Prop 60, Intra-County Base Year Transfers to Replacement Dwelling for Persons over 55 and disabled persons – R&T 69.5, (See also R&T 69.3, Disaster Relief BYT)
 Prop 90,
 Inter-County Base Year Value Transfer to Replacement Dwelling for Persons over 55 and disabled persons- R&T 69.5(a)(2), (see also R&T 69.3, Disaster Relief BYT)
 Effective Date 9Nov88 - R&T 69.5, (see also R&T 69.3, Disaster Relief BYT)
 Prop 110,
 Base Year Transfer, for Severely Disabled - R&T 69.5
 New Construction Exclusion, for Disabled - R&T 74.3
 Rescission of Claim - R&T 69.5(i)
 Prop 127,
 Retrofit Imps Excluded from New Construction - CAC XIII A, R&T 74.5, LTA 99/60
 Seismic Safety Improvements Exclusion - R&T 74.5, LTA 99/60
 Prop 171, Inter-County Base Year Value Transfer, Disaster Relief - R&T 69.3 (*See also Prop 90 for Intra-County BYT*)
 Prop 193, Grandparent/Grandchild, CIO Exclusion - R&T 63.1, LTA 98/23
 Property,
 30 Years, in use for, by Charitable Organization R&T 214.3
 Acquired after Lien Date,
 Agricultural Fair Exhibit - R&T 271
 Cemetery Exemption - R&T 271
 Welfare Exemption - R&T 271
 Addition to Roll of Claimants Other than Assessee - R&T 610
 Annexations - R&T 75.15
 Assessable, Adjustment of - CAC XIII-3.5
 Assessable, Value Adjustment by Legislature - CAC XIII-3.5
 Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1
 Assessment when in Litigation - R&T 983
 Assessment where Situated - CAC XIII-14
 Assessment, Decedent's Estate - R&T 982, 982.1
 Authority to Lease or Hire, for SBE - V2-Gov 15621
 Border Zone, Hazardous Waste - V2-H&S 25229
 Bulk Sales, Notices, Business Property Statement - V2-CC 6105
 Characteristics (*See also Fees*),
 Access to - R&T 408.3
 Fees for - R&T 408.3, 409
 No Liability for Accuracy - R&T 408.3
 Public Record and Open to Inspection in all Counties, as - R&T 408.3
 Church/Religious, Acquired after Lien Date - R&T 271
 Classification,
 Ad Valorem Tax - V2-R&T 2229
 General - R&T 103-107 Rules 121-124
 Legislative Analyst's Report on - V2-R&T 2229
 Comparable Replacement, Defined, Base Year Transfer - R&T 69.3(b)
 County Owned, Exempt - R&T 202
 Deeded to Veterans' Welfare Board, Cancellation of Tax - V2-R&T 4986.4
 Defined - R&T 75.5, 103, 104, 105, 110, 231, Rule 121, 124, Rule 463.5(c)(1)

(Property, cont.)

Default, in, List of - V2-R&T 3371-2
Distributed to State, No Known Heirs - V2-R&T 4986.5
Distributed to State, Taxes Due if Claimed - V2-R&T 4986.5
Electrical Corporation, of - CAC XIII-19
Enforceably Restricted, Section 8, Valuation of - R&T 52
Enrollment of, Pending An Exemption Claim - R&T 272
Environmentally Contaminated - R&T 74.8
Erroneously Deeded to State - V2-R&T 4992
Exemption from Assessment - See Exemption
Federal, Exemption from Property Tax - Supremacy Clause US Constitution, *McCulloch v. Maryland (1819)*, LTA 76/12, 77/110, 78/3, (*See also Federal Enclave*)
Federal Land used to Protect Migratory Birds - R&T 254.2
Historical - See Historical Property
Historical, Assessment of - R&T 439-.4
In more than one County - R&T 865
In Transit, Exempt - Rule 203
In Transit, Situs - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Ineligible, Disabled Veterans Exemption - R&T 279.5
Interests, Change in Ownership - R&T 61
Land Designated as Hazardous Waste Property - V2-H&S 25229
Leased (*See also Leases; Land, Leased*),
Leased by,
 Bank/Financial Corporation, Reporting Requirement - R&T 235
 Foreign Diplomatic Entity - V2-STATS 1980, Ch 937
 Low Income Families, Exemption of - R&T 214. 236, 237, LTA 99/58, 99/76
 Public Schools, Tax Reductions - R&T 202.2
 University of California, the, Reduced Tax - R&T 202.2
Leased or Rented for Religious Worship - R&T 206.2
Leased or Rented to Low Income Families, Exemption of - R&T 214. 236, 236, LTA 99/58, 99/76
Leased Personal Property, Single Assessment of - R&T 623
Leased Personal Property, Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Leased to Government Entity, Welfare Exemption - R&T 214.6
Leased to Government, Exemption of - R&T 202
Leased to Libraries, Tax Reduction - R&T 202.2
Legal Custody, in - R&T 983
Litigation, in, Assessment of - R&T 983
Low Income Families, Leased/Rented To, Exemption - R&T 214, 236, 237, LTA 99/58, 99/76
Low Valued,
 \$5,000 Exemption - R&T 155.20
 \$50,000 Possessory Interest at Convention/Cultural Centers - R&T 155.20
 Exempted by Board of Board of Supervisors - CAC XIII-7, 155.20
 Exemption Authorized by Legislature - CAC XIII-7
Low-Valued/Low Base Year, Exemption of - CAC XIII-7, R&T 155.20
Maximum Ad Valorem Tax - CAC XIII-A-1
Movable, Definition/Situs Etc - Rule 205
Not on Roll, Redemption of - V2-R&T 4104
Not Sufficiently Secured, Tax Rate - V2-Gov 29107
Not under XIII-A, Periodic Review - R&T 1716
Original, Defined, Base Year Transfer - R&T 69.3
Other Claimants of Ownership, Addition to Roll, Documentation for - R&T 610
Owned by,
 Chartered City - R&T 201.3
 Local Government, Assessment of - CAC XIII-11, R&T 987
 Local Government, Exemption of - CAC XIII-11-3
 Transit Development Boards - R&T 201.1
 Veteran's Surviving Unmarried Spouse - R&T 205.5
 Veteran, Defined - R&T 205.5
Owner's Name, Mistake Does not Invalidate Assessment - R&T 613
Owner's Representative, Assessment of - R&T 613
Owners Unknown or Absent - R&T 460
Partition of, Quiet Title Action - V2-R&T 3965
Personal (*See also Personal Property*),
 Assessment Notice, County of 4,000,000 - R&T 621
 Assessment as Single Parcel - R&T 623
 Audits, Mandatory, \$400,000 threshold - R&T 469, 470

(Property)(Personal, cont.)

Cal State University, Exempt - R&T 202.5
Civil Air Patrol, Exemption now indefinite - R&T 213.6
Classification - R&T 106, Rule 121-124
College Student Bookstores - R&T 203.1
Concealed/Removed to Evade Tax - R&T 502-504
Consolidation as Single Parcel - R&T 623
Defined/Described - R&T 106, Rule 121-124
Examples of - R&T 106, Rule 121-124
Exemption from Tax - R&T 155.20, 224
Failure to Report Accurate Cost - R&T 531.3
Fixtures, Defined & Examples of - Rule 122.5
Fixtures, Report of - R&T 75.15
Hand Tool Exemption - R&T 241
Held for Subsequent Planting, Tree & Vine - R&T 223
Held on Lien Date for Future Planting - R&T 223
Leased by Bank/Financial Corp. - R&T 235
Leased, Assessment as Single Parcel, - R&T 623
Leased, Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Lien on Real Property, as a - V2-R&T 2189
Liens, PP Secured to Transferred RP - V2 R&T 2189
Liens, Responsible Party - V2 R&T 2189
Liens, Responsible Party at Sale of RP - V2 R&T 2189
Low Value, with, May be Exempted - R&T 155.20
Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1
Mandatory Audits, \$400,000 threshold - R&T 469, 470
Notice of Assessment Amount - R&T 619, 621
Notice of Value/Ratio used - R&T 619.2
Notice of Value/Ration on Sec Roll - R&T 619.2
Possessory Interests - R&T 107, 201.5
Placement on Secured Roll - R&T 109
Production of Oil & Gas, used in - V2-R&T 2189.5
Secured Personal Property at Sale of Real Property - V2-R&T 2189
Secured Roll, on,
 1/2 Tax Due 1 Nov, Option - V2-R&T 2700-01
 All Tax Due 1 November - V2-R&T 2605
 General - V2-R&T 2189, 2189.3, 2821
 Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
 Unsecured Lien if RP Sold - V2-R&T 2189
Single Assessment of Leased Personal Property - R&T 623
Situs of - CAC XIII-14, R&T 623, 1019, Rule 204, 205,
Tangible - R&T 106, 110, 401, 401.5, 601, Rule 123-4
Tax as Lien on Real Property - V2-R&T 2189
Tax as Lien, Secured PP at Sale of Real Property - V2-R&T 2189
Tax Lien - V2-R&T 2189, 2189.3
Taxable Possessory Interests - R&T 107, 201.5
Trade Level Recognition - Rule 10
Trailer & Semi-trailer Exempt - R&T 225
Unsecured methods to collect Sec State Assessed PP/Fixture, use of - R&T 760, 867
Versus Real Property - R&T 103-107, Rules 121-124
Veterans' Organization Exemption - R&T 215
Portion of, Tax Deed Sale - V2-R&T 3691
Possessory Interest Change in Ownership - R&T 61
Public Utility, Assessment of - CAC XIII-19
Railway, Assessment - CAC XIII-19
Real - See Real Property
Reappraisal of - R&T 65.1
Recordation of Interest In, Welfare Exemption - R&T 261
Replacement,
 Base Year Value - R&T 68
 Disaster Relief - R&T 69
 Eminent Domain - CAC XIII-A, R&T 68, Rule 462.5
Restricted, Base Year Value - R&T 52
Right to Possession & Enjoyment, CIO - R&T 61
Sale for Taxes, Abbreviations in Ad - R&T 156
Sale of, for Taxes or Special Assessments - V2-Gov 43005

(Property, cont.)

Sale of, Quiet Title Action - V2-R&T 3965
Sales, Comparables within 90 Days of Lien Date - R&T 402.5
Section 8 - CAC XIII-8
Section 10 - CAC XIII-10
Section 11 - CAC XIII-11
Seized, Sale of, Jeopardy Determination - V1-HPR 5033
Seizure & Sale for Payment of Unsecured Tax - V2-R&T 2951-2963
Seizure & Sale, Delinquent Timber Tax - V1-Timber 38551-38554
Situs of - Rule 204
Sold for City Taxes, Redemption of - V2-Gov 43061
Sold to State, not to be Combined by Assessor - R&T 455
Special Use, Entrepreneurial Profit - R&T 401.6
Special Use, Valuation - R&T 401.6
Splits, Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412
State Owned, Exempt from Tax - CAC XIII-3
Statement - See Property Statement & Annual Property Statement
Statement of Intent, Enforceably Restricted Land - R&T 1630
Storm/Flood Damaged, Waiver of Penalty/Interest - V2-Gov 43005.7
Taken, Defined - Rule 462.5
Tax - See also Property Tax (without comma)
Tax Admin Program - R&T 95.31, 95.35, 4703, 4703.2, V2-Gov 17613, [Penal 14205-06]
Tax Admin Program, extended to 2000-2001 - R&T 95.31
Tax Allocation - See Property Tax Allocation
Tax Assistance - See Property Tax Assistance
Tax Loss Reserve Fund - R&T 95.31, 4703, 4703.2, V2-Gov 17613, [Penal 14205-06]
Tax Deed Sale, Description by Assessor - V2-R&T 3691.3
Tax-Defaulted - See Tax-Defaulted Property
Tax Exempt, Secured Roll PI, not a Lien on - V2-R&T 2190
Tax Postponement - See Tax Postponement
Tax Postponement - CAC XIII-A-8.5, V2-R&T 2505, 2514, 2615.5
Tax Rate, Definition of - Rule 460
Tax Rebates, Economic Revitalization Manufacturing Property - V2-R&T 5108, LTA 99/61
Tax Relief - See Property Tax Relief
Taxable - CAC XIII-1, R&T 201
Taxable, Assessment of - R&T 405
Taxation of, Affected by State Boundary Change - CAC XIII-23
Taxpayers' Bill of Rights - V1-R&T 5900-5911
To be Sold, Unsecured Roll Seizure & Sale - V2-R&T 2958
Transfer of Assessment from Secured to Unsecured Roll - V2-R&T 2921.5
Transit Development Board - R&T 201.1
Unassessed, Judgments - R&T 1364
Under Construction, Welfare Exemption - R&T 532.2
Under Same Ownership, Subject to Lien on Any - V2-R&T 2191.4
Unitary, allocated Assessed Value - R&T 746
Unitary, Defined - R&T 723
University of CA Student Organizations, of - R&T 202.7
Unsecured, Defined - R&T 134
Unsecured, Tax Rate - CAC XIII-12
Unsold Portion, Seized for Unsecured Tax - V2-R&T 2962
Usage Report, by Owner of Exempt Property - R&T 480.5
Used by University of CA Student Government, Exempt - R&R 202.2
Used Exclusively for Nature Resources or Open Space Land, Welfare Exempt - R&T 214.02
Used Exclusively for Religious/Hospital/Scientific/Charitable - R&T 213.7, 214.1, 222.5
Used for Charitable Purpose - CAC XIII-4, 5
Used for Scientific Purpose, Welfare Exemption - R&T 214
Used in Production of Oil & Gas - V2-R&T 2189.5
Used or Held for Burial, Defined - Rule 132
Valued \$2000 or Less, may be Exempted - R&T 155.20
Valued at Fee Simple - R&T 60
Ventura Port District Owned/controlled, Possessory Interests - R&T 201.6
Property Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1
Property Characteristics (*See also Fees*),
Access to - R&T 408.3
Fees for - R&T 408.3, 409
Fees for, County of 715,000 - R&T 408.3(R 96)

(Property Characteristics, cont.)

Free Access, Counties under 715,000 - R&T 408.3(R 96)
No Liability for Accuracy - R&T 408.3
Public Record and Open to Inspection in all Counties, as - R&T 408.3
Property in Transit, Exempt - Rule 203
Property Return, Disabled Veterans, with Affidavit - R&T 277
Property Splits, Pre-Payment of Property Tax - V2-R&T 2823, V2-Gov 66412
Property Statement,
 Affidavit by Taxpayer asserting Timely Filing - R&T 166
 Aircraft, Penalty for Failure to File - R&T 5367
 Aggregate Cost of PP as (\$30,000 Repealed 97) \$100,000 - R&T 441
 Annual Report of Fixture Additions/Deletions - R&T 75.15
 Annual, Report of Illegal Goods - R&T 129
 Assessor to be Furnish Forms - Rule 171(d)
 Burden of Proof upon Appeal, Failure to File - R&T 167
 Bulk Sales, Notices - V2-CC 6105
 Cable Television - R&T 107.7
 Conditional Sales Agreements to be reported by lessor - R&T 442(c)
 Confidential - R&T 451
 Contents - R&T 442, 443, 445, 452, 827
 Contents Prescribed by SBE - R&T 452, Rule 171
 Declared True under Penalty of Perjury - R&T 441(a), 441(k); LTA 03/024
 Destruction of Records, SBE Assessed Property - R&T 834
 Disabled Veterans, with Affidavit - R&T 277
 Disclosure Requirements - R&T 451, 833
 Duplicate Filing - R&T 443.1
 Duplicate to Taxpayer if Requested - R&T 443.1
 Electronic Media - R&T 441(k); LTA 03/024
 Estimates where Info not Provided - R&T 501
 Failure of SBE to Seek Does not Affect Assessment- R&T 829
 Failure to File,
 Assessment - R&T 531, 862
 Burden of Proof upon Appeal - R&T 167
 Escapes - R&T 531, 862
 False Statements, Penalties - R&T 461
 Filing Deadline - R&T 441
 Filing Deadline, SBE Assessed Property - Rule 901
 Filing Requirements - R&T 441
 Filing Thresholds, Acquisition Cost of \$100,000 - R&T 441
 Furnished by Assessor, to be - Rule 171(d)
 Furnishing, Alteration, Etc - Rule 171
 General - R&T 441, 441.5, 452, 469, Rule 171-172
 Illegal Goods - R&T 129
 Inaccurate Information, Escapes - R&T 531.4
 Information Reporting - [R&T 8311]
 Mineral Production Reports - Rule 171, 172
 Penalty for Failure to File, Deposit of - R&T 464
 Penalty, Failure to File or False - See Penalty
 Provision of Information Required at SBE Request - R&T 828
 Report of Illegal Goods - R&T 129
 SBE Assessed Property, Submission Requirements - R&T 826
 SBE, Assistance from State Agencies - R&T 832
 Scope of Information - R&T 448
 Separate Accounts, Life Insurance Co - R&T 441.1, 480.7, 487, [INS 10506]
 Signing Requirements - Rule 172
 Subpoenas & Examinations - R&T 454
 Subpoenas Regarding - R&T 454
 Taxpayer Attachments Per assessor's OK - R&T 441.5, Rule 171
 Threshold of PP Cost (\$100,000) Filing Requirement - R&T 441
 Timber Tax,
 Contents - V1-Timber 38402
 Due Date - V1-Timber 38401
 Filing - V1-Timber 38402, 38403
 Interest, Failure to File - V1-Timber 38423
 Offsets, Failure to File - V1-Timber 38422
 Penalties, Failure to File - V1-Timber 38421, 38424

(Property Statement)(Timber Tax, cont.)

Period of Returns - V1-Timber 38404
Time Extensions - V1-Timber 38405
Property Taken, Defined - Rule 462.5
Property Tax (*See also Revenue; Tax*),
Administration Program,
General - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613], [Penal 14205-06]
Extended to 2001-2002 - R&T 95.31
SBE to Assist in Evaluation - R&T 95.31
Administrative Grant Program - R&T 95.35
Allocation - See Property Tax Allocation
Alternative Method for Cities - V2-Gov 43090-43101
Annual Average, Timberland - V2-Gov 27423
Assistance - See Property Tax Assistance
Calendar - Red Tab Section of Volume 1
Cancellation by Board of Supervisors - V2-R&T 2610.5
Handling of Disputed Revenues by Auditor - V2-Gov 2601, 2603
Levy Report, Auditor - V2-R&T 2237.2-2237.4
Loss Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
Postponement - See Tax Postponement
Postponement - CAC XIII A-8.5, V2-R&T 2505, 2514, 2615.5
Pre-Payment of, Lot Line Adjustments - V2-R&T 2823, V2-Gov 66412
Rebate, Manufacturing Equipment - V2-R&T 5108, LTA 99/61
Rate, Defined - V2-R&T 2213, Rule 460
Rebates - See Property Tax Rebates & Rebates
Refunds - See Refunds
Refunds - R&T 5103
Refunds Less Than \$5000, Paid to Latest Owner of Record - V2-R&T 5104
Relief - See Property Tax Relief
Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
Revenue Allocation - See Revenue Allocation
Revenue Allocation, 1979-80 Fiscal Year - R&T 96
Revenue from Prior Year, Defined - V2-R&T 2266
Revenue, Defined - R&T 95, V2-R&T 2266.2
Roll - See Roll, Secured & Roll, Unsecured
Rules - See Property Tax Rules
Transfer of Racehorse Taxes by Auditor - R&T 5783
Secured - See Secured Roll
Unsecured - See Roll, Unsecured; Taxes, Unsecured
Verification of - R&T 164
Vote Requirement to Increase - CAC XIII A-3
Property Tax Administration Funding for Assessment Appeals Board - R&T 95.3
Property Tax Administration Grant Program, County - R&T 95.35
Property Tax Administration Program, SBE to Assist in Evaluation - R&T 95.31
Property Tax Allocation - R&T 95 to 100.9
Property Tax Assistance,
Notice of, with Tax Bill - V2-R&T 2615.6
Senior Citizens - V2-R&T 2505, 2514, 2615.6
State Programs - See Aged Persons, Tax Postponement
Property Tax Calendar - V1 Red Tab
Property Tax Losses Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
Property Tax Payers' Bill of Rights - R&T 5900-5911
Property Tax Postponement - See Tax Postponement
Property Tax Rate, Definition - Rule 460
Property Tax Rebate, Economic Revitalization Manufacturing Equipment - V2-R&T 5108, LTA 99/61
Property Tax Rebate, Economic Revitalization, Redevelopment Agency - V2 R&T 5108, LTA 99/61
Property Tax Refunds - See Refunds
Property Tax Relief (*See also Aged Persons; Tax Postponement*)
11th Class County, Allocation of Funds - R&T 35
Applications - V2-Gov 16112
Appropriations - V2-Gov 16100, 16131
Assessed Value - V2-Gov 16101.5
Assessment Ratio - V2-Gov 16101.5
General - V2 2nd Green Tab
Mobilehomes - R&T 172, 172.1
Nonenterprise Special Districts - V2-Gov 16111.5

(Property Tax Relief, cont.)

- Open Space Subventions - See LCA Subventions
- Payments - V2-Gov 16112
- Public Assistance Recipients - V2-Gov 16160
- Purpose - V2-Gov 16101
- Reimbursements for New County Programs/Service - CAC XIIIIB-6
- Special Supplemental Subventions - V2-Gov 16110-16113
- Tax Rates - V2-Gov 16101.5
- Property Tax Reserve Fund - R&T 95.31, 4703, 4703.2, [Gov 17613], [Penal 14205-06]
- Property Tax Revenue Allocation - See Revenue Allocation
- Property Tax Revenue From the Prior Year, Defined - V2-R&T 2266
- Property Tax Roll - See Roll, Secured & Roll, Unsecured
- Property Tax Rules,
 - Binding on the Assessor - R&T 538
 - Declaratory Relief From - R&T 538
 - General - V1, Purple Tab
- Property Tax Vote Requirement, for Increase - CAC XIII A-3
- Property Taxpayers' Bill of Rights - R&T 5900-5911
- Property Transfers - See Change In Ownership
- Proposed Escape Assessment, Notice of - R&T 531.8
- Proposition, Ballot, Additional Tax Rates - V2-R&T 2280.01
- Proposition 3 - See Prop 3
- Proposition 8 - See Prop 8
- Proposition 13 - See Prop 13
- Proposition 58 - See Prop 58
- Proposition 60 - See Prop 60
- Proposition 90 - See Prop 90
- Proposition 110 - See Prop 110
- Proposition 127 - See Prop 127
- Proposition 171 - See Prop 171
- Proposition 193 - See Prop 193
- Prospective Relief, Parent/Child Transfer, if Filing Period has Expired - R&T 63 (e)
- Proration,
 - Escaped Assessments, of - R&T 531.2(b)
 - Migratory Livestock Between Counties, of - R&T 990
 - Supplemental Assessment Proration Factors - R&T 75.41
 - Unsecured Roll Payment - V2-R&T 2927.7
- Prosecution, Timber Tax Violation, Statute of Limitations - V1-Timber 38804
- Protested Payment Due to Lack of Notice - R&T 620
- Proximate, Noncontracted Land, Defined - V2-Gov 51282
- Prudent Management, Defined - R&T 423.5
- Public Agency, Defined - V2-Gov 51151, 51291
- Public Assistance Recipients, Property Tax Relief - V2-Gov 16160
- Public Auctions, Tax-Defaulted Property - V2-R&T 3693, 3706
- Public Employee Retirement Systems - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen Opinion 90-908
- Public Entities,
 - Liability for Tax/Penalty, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
 - Liens Acquired by - V2-Gov 53938-53939
- Public Improvements,
 - Agricultural Preserve, Open Space Land - V2-Gov 51290-95
 - Timberland - V2-Gov 51151-51155
- Public Instruction, Superintendent of, Revenue needs, etc - R&T 100.1
- Public Land, Defined - V2-R&T 5061
- Public Libraries, Free & Open - See Libraries
- Public Moneys,
 - Investment, Deposit by Legislature - CAC XI-11
 - Investment/Deposit, by Legislature - CAC XIII-28
- Public Parks, Leases Of - R&T 236.5
- Public Property Assessments - See Section 11 Property
- Public Records (*See also Assessor's Records; Confidentiality; Records*),
 - Copy Fees - R&T 162, [Gov PRA 6256, 6257]
 - General - R&T 327, 408-.3, 601-602, Rule 135, [Gov PRA 6250 et seq.]
 - Information, Fee for Cost of Development - R&T 409
 - Insurance Company Separate Account Assessors' Public List - R&T 441.1(a)(4)
 - Market Data, Access by Assessee Upon Request - R&T 408.2
 - Property Characteristics - R&T 408.3

(Public Records, cont.)

Property Transfer List, Two Year, Access to and Fee to Inspect - R&T 408.1
Provided at Direct Cost of Duplication, to be - [Gov PRA 6256, 6257]
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Public Resources Code - V2
Public Retirement System, Fees for Governmental Services - V2-Gov 7510
Public School Exemption - See School Exemption & Schools, Public
Public Schools - See Schools, Public & School Exemption
Public Shooting Grounds, for Migratory Birds, on Fed Land - R&T 254.2
Public Taxable Property , General - See Section 11 Property
Public Utilities, Assessment by SBE - CAC XIII-19
Public Utility District, Shasta Dam Area - V2-STATS 1987, Ch 1378
Public Utility Prop, Assessment- CAC XIII-19
Published Delinquent List, Defined - V2-R&T 3372
PUD (Planned Unit Development),
 Change in Ownership, Common Area of PUD & Condos - V2-R&T 2188.5
 Defined - [B&P 11003, 11003.1]
 New Construction in Common Area of PUD & Condos - V2-R&T 2188.5
Purchase,
 Defined - R&T 67, 5814
 From State, Quiet Title Actions - V2-R&T 3727
 Joint, Tax-Defaulted Property - V2-R&T 3792
 Tax-Defaulted Property, Deed to State, Etc - V2-R&T 3791.3
Purchase Price,
 5% as Significant Deviation - Rule 2
 Adjustments to Cash Equivalent - Rule 4
 Allocated Based on Relative Fair Market Value - Rule 2
 Allocation, Multi-Parcel Sales - Rule 2
 As Value,
 5%, Deviation of sales price from indicated full cash value may overcome presumption of sales price as value
 - Rule 2
 CIOS Incomplete/Not Timely Filed - Rule 2
 Legal Entity Exclusion - Rule 2
 Possessory Interest Exclusion - Rule 2
 Presumption as Value - R&T 110(b), Rule 2, LTA 99/12
 Value Presumed as - R&T 110.1(e), Rule 2, LTA 99/12
Purchased, Defined - R&T 67, 5814
Purchaser, Title Vesting In, Property Sold for Unsecured Tax - V2-R&T 2960
Purposes, Charitable, Includes Rummage sale Storage Area, Museum Support- R&T 214.14(d)

Q

Qualifications,

- Appeals Board Members, for, County of less than 200,000 - R&T 1624
- Appeals Board Members, for, County of 200,000 - R&T 1624.05
- State Board of Equalization Members, for - V2-Gov 15601-02

Qualified Acreage Reports, Open Space Land - V2-Gov 16144, 16154

Qualified Disabled Owner, Defined - R&T 10753.6

Qualified Historical Property, Defined- V2-Gov 50280, V2-PRC 5031-5033

Qualified Voter of Local Agency - V2-R&T 2285

Qualifying City, Defined - R&T 97.3

Qualifying District, Defined - R&T 97.32

Quarries,

- Mines, and - Rule 469
- Open Space Land Valuation - R&T 427
- Valuation of - Rule 469

Quiet Title Action,

- Action by Purchaser - V2-R&T 3727, 3950
- Assessments, Special - V2-R&T 3966, 3967, 3969, 3972
- Complaint - V2-R&T 3950
- Decree, Final - V2-R&T 3967-3969
- Default of Defendant - V2-R&T 3962
- Defendants Known - V2-R&T 3951
- Defendants Unknown - V2- R&T 3952-55, 3961
- Final Decree - V2-R&T 3967-3969
- Notice of Pendency of Action - V2-R&T 3956
- Partition of Property - V2-R&T 3965
- Proof of Facts Alleged - V2-R&T 3962
- Purchase from State - V2-R&T 3727
- Redemption of Tax-Defaulted Property - V2-R&T 4113
- Remedy Construed as Cumulative - V2-R&T 3970
- Sale of Property - V2-R&T 3965
- Special Assessments - V2-R&T 3966, 3967, 3969, 3972
- State, Purchase from - V2-R&T 3727
- Suits against Tax Lien, Cancellation of Tax - V2-R&T 4990.3
- Summons - V2-R&T 3957-3960
- Trials - V2-R&T 3963

Quiet Title Suits, against Tax Lien, Cancellation of Tax - V2-R&T 4990.3

Quorum,

- SBE Equalization Hearing, Defined/Required - V1-HPR 5072
- Vote Requirements of Appeals Board, and - Rule 311

R

Racehorse(s),

- Active - R&T 5717
- Assessor to Provide Tax Return Form by 15 Dec - Rule 1045
- Auditor's Responsibilities - Rule 1045
- Broodmares - R&T 5711-5714
- Classification - Rule 1047
- Copies of Returned Forms Provided by 15 December - Rule 1045
- Defined - R&T 5703
- Draft Tax Forms to SBE by October 15 - Rule 1045
- Foals,
 - Defined - R&T 5716.5
 - Exemption from Tax - R&T 5741
 - Live - R&T 5719
- General - R&T 93, 469, 5701-5790, Rule 1045-1047, Yellow Tab, Part 12, Volume 1
- Horses used for Breeding Purposes - Rule 1046
- List of Mailed Returns to Tax Collector by 25 Dec - Rule 1045
- Nonactive - R&T 5718
- Overpayment Refund - Rule 1045
- Owner Defined - R&T 5704
- Racehorse Defined - R&T 5703
- Refund of Overpayment - Rule 1045
- Report to Assessor, Filing Requirements - R&T 5782
- Returned Forms Provided by 15 December - Rule 1045
- Revenue Allocation by Auditor - Rule 1045
- Rules & Regulations Established by SBE - R&T 5781
- SBE to Write Rules & Regulations - R&T 5871
- Stallions - R&T 5710
- Stud Fees - R&T 5720, 5720.5
- Transfer of Taxes by Auditor - R&T 5783
- Tax Administration - Rule 1045
- Tax Overpayment Refund - Rule 1045
- Tax Refund of Overpayment - Rule 1045
- Tax Transfers - R&T 5783
- Yearlings - R&T 5715, 5716

Radio Stations,

- Educational, Exempt - R&T 215.5
- Noncommercial Educational Fm Broadcast Definition - R&T 225.5
- Nonprofit Corporation, Educational, Exempt - R&T 215.5

Radio Towers, Cellular, Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412

Radio Transmission Sites, Cellular, Subdivision Map Act Exemption - V2-R&T 2823, V2-Gov 66412

Railroad Car, Defined - V1-RR Car 11203

Railroad Car Tax,

- 1 October Levy of, by SBE - V1-RR Car 11401
- 20 September Last Day to File Assessment Appeal - RR Car 11338
- Administration by SBE - V1-RR Car 11651-11655
- Appropriation of Deposits - V1-RR Car 11702
- Assessment Alternate Deadline, SBE - V1-RR Car 11651.5
- Assessment at Full Value - V1-RR Car 11251
- Assessment Completion Deadline - V1-RR Car 11336
- Assessment, Unsatisfactory Owner Report - V1-RR Car 11314
- Cancellation of Illegal Assessments - V1-RR Car 11596
- Cancellation of Penalties - V1-RR Car 11597
- Car Count Averages - Rule 1003
- Collection,
 - Certificates as Prima Facie Evidence - V1-RR Car 11474
 - Credit Nontransferability - V1-RR Car 11452
 - Credit Receipt Reporting - V1-RR Car 11453
 - Liens - V1-RR Car 11491-11496
 - Notice of Delinquency - V1-RR Car 11451
 - Suits to Enforce Payment - V1-RR Car 11471
 - Writs of Attachment - V1-RR Car 11473
- Confidentiality of Records - V1-RR Car 11655
- Confidentiality, Paid Return Preparer - V1-RR Car 11656

(Railroad Car Tax, cont.)

Corrections,

- Affect on Special Districts - R&T 98.6
- Delinquency Penalty for Increase - V1-RR Car 11430
- Entry on Records - V1-RRCar 11428
- Payment Deadlines - V1-RRCar
- Tax Increase Hearings - V1-RRCar 11427
- Time Limit for - V1-RRCar 11426

Cost less Depreciation as Value - V1-RR Car 11203, 11206 11251-2, 11292-3

Definition of Private Railroad Car - V1-RRCar 11203

Delinquent Tax, Late Payment - V1-RRCar 11405, 11430

Deposit of Taxes - V1-RRCar 11701

Employer Withheld Earnings - V1-RRCar 11453

Escape Assessments - V1-RRCar 11315, 11317, 11318

Estimated Assessment - V1-RRCar 11312

Estimated Assessment Notice - V1-RRCar 11312

Excess Revenue, Return of - V1-RRCar 11514

Failure to Make Report - V1-RRCar 11311

Filing Extension, Disability - V1-RRCar 11553.5

General - 2nd Blue Tab - V1-RRCar 11201-11702

In Lieu of Other Taxes - V1-RRCar 11252

Inspection of Roll from August 1 to August 21 - V1-RRCar 11337

Installment Payment, Annual Statements - V1-RRCar 11253.5

Installment Payment Plan - V1-RRCar 11253

Interest if Paid after December 10 - V1-RRCar 11319

Interest on Overpayments - V1-RRCar 11555

Interest Relief on Board Employee Errors or Delays - V1-RRCar 11409

Jeopardy Assessment,

- Delinquency Payment - V1-RRCar 11354

- Delinquent Tax - V1-RRCar 11354

- Determination - V1-RRCar 11351

- Reassessment Petitions - V1-RRCar 11353

Judgment Interest - V1-RRCar 11576

Last Day to Pay W/Out Penalty, 10 December - V1-RRCar 11405

Late Payments Delinquency Penalty - V1-RRCar 11405

Levied Property, Return of - V1-RRCar 11254

Lien Date - V1-RRCar 11492, V2-R&T 2192

Liens - V1-RRCar 11491-11496

Nonpayment - V1-RRCar 11406, 11407

Notice of Assessment - V1-RRCar 11404

Notice of Car Value Mailed by August 1 - V1-RRCar 11336

Notice of Jeopardy Assessment - V1-RRCar 11352

Notice of Jeopardy Reassessment - V1-RRCar 11336

Notice of Seizure and Sale - V1-RRCar 11512

Owners Furnishing of Data to SBE - V1-RRCar 11654

Owners Records - V1-RRCar 11652

Owners Report Filing - Rule 1001, V1-RRCar 11271-3, 11314,

Paid Preparer, Confidentiality - V1-RRCar 11656

Penalty for Failure to File Owner Reports - V1-RRCar 11316

Petition,

- Assessment outside Registration Period - V1-RRCar 11339

- Closed Hearings - V1-RRCar 11342

- Contents - V1-RRCar 11340

- Decisions by SBE - V1-RRCar 11341

- Procedure & Timing - Rule 302

Private Railroad Car Defined - V1 RR Car 11203

Railroad Company Records - V1-RRCar 11653

Rate of Tax - V1-RRCar 11401, 11403

Reassessment Decisions - V1-RRCar 11341

Refunds,

- Action for - V1-RRCar 11573, 11574

- Claim Filing Time Limit - V1-RRCar 11553

- Claim Form & Contents - V1-RRCar 11554

- Disposition of Judgments - V1-RRCar 11575

- Excess Payments - V1-RRCar 11551

- Injunction Prohibition - V1-RRCar 11571

(Railroad Car Tax)(Refunds, cont.)

- Interest on Overpayment - V1-RRCar 11555, 11576
- Judgments for assignees - V1-RRCar 11557
- Suits Without Claims - V1-RRCar 11572
- Sale of Property - V1-RRCar 11513
- SBE Adopts Values by August 1 - V1-RRCar 11336
- Seizure & Sale,
 - Notice of - V1-RRCar 11512
 - Return of Excess Tax - V1-RRCar 11514
 - Sale of Property - V1-RRCar 11513
 - Seizure of Property - V1-RRCar 11511
- Seizure of Property - V1-RRCar 11511
- Tax Rates - V1-RRCar 11401, 11403
- Valuation - V1-RRCar 11291-11294
- Valuation at Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
- Warrants,
 - Collection of Fees - V1-RRCar 11503
 - Issuance of - V1-RRCar 11501
 - Payment of Fees - V1-RRCar 11502
- Railroad Cars, Private - See Blue Tab Section in Vol 1
- Railroads, Railway Property Assessment - CAC XIII-19
- Railway Property, Assessment - CAC XIII-19
- Rate of Tax - See Tax Rate
- Rate Adjustment County, Defined - V1-Timber 38105
- Rate Certification, Timber Tax - V1-Timber 38203
- Rate Computation, Timber Tax - V1-Timber 38202
- Rate of Interest (*See also Interest*),
 - Late Payment, Jeopardy Determination - V1-Timber 38432
 - Refund of Taxes - V2-R&T 5150.5-5153
 - Timber Tax Deficiency Determination - V1-Timber 38412
 - Timber Tax Judgments - V1-Timber 38616
 - Timber Tax Overpayments - V1-Timber 38606-07
 - Timber Tax Penalties - V1-Timber 38451-53
- Rate of Tax (*See also Tax Rate for comprehensive listing*),
 - Adjustment by Legislature - CAC XIII-12
 - Aircraft - R&T 5391
 - Insurance Company Changes - CAC XIII-28
 - Local Government, set by Legislature - CAC XIII-20
 - Minimum for Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
 - Possessory Interest - CAC XIII-12
 - Private Railroad Car Tax - V1-RRCar 11401, 11403
 - Property Tax Relief - V2-Gov 16101.5
 - Unsecured Roll - CAC XIII-12, V2-R&T 2237.5, 2905
 - Veterans' Exemption - Rule 464
- Ratio,
 - Assessed Value to Market Value - CAC XIII-3.5, R&T 135, 205.1
 - Assessment - CAC XIII-3.5, R&T 135, 205.1
 - Assessment, Changes of, Veterans' Exemption - R&T 205.1
 - Assessment of State Assessed Property, of - R&T 722
 - Local Government Property Assessment, Computation of - R&T 135, V2-R&T 987
- Real Estate,
 - Appraisers, License/Certification - [B&P 11300-313.5]
 - Defined - R&T 104
 - Possessory Interest In, by Veterans Welfare Board - R&T 213.5
- Real Estate Appraisers, License/Certification - [B&P 11300-313.5]
- Real Estate Appraisers, Officer of, Qualification to Sit on Appeals Board - 1624
- Real Property,
 - \$2000 or Less Value, May be Exempted - R&T 155.20
 - Appraisers, License/Certification - [B&P 11300-313.5]
 - Change in Ownership - R&T 480
 - Defined - R&T 51, 103, 104, V2-Gov 16181.5
 - Escape Assessments - R&T 531.2
 - Fixtures
 - General - R&T 75.15
 - New Construction & Change in Ownership - R&T 75.15
 - Report of, Property Statement - R&T 75.15

(Real Property)(Fixtures, cont.)

Supplemental Vs Nonsupplemental Assessment- R&T 75.15
Insurance Company Separate Accounts & Transfers - R&T 441.1, 480.7, 487
Interest A Lien Against Property Assessed - V2-R&T 2187
Interests, Change in Ownership - R&T 61
Lien, Secured PP Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Low Base Year Value Exemption - CAC XIII-7, R&T 155.20
Low Value Exemption, Authorized by Leg. - CAC XIII-7, R&T 155.20
Low-Valued, Exemption of - R&T 155.20
Not Subject to XIII A, Periodic Review - R&T 1716
Penalty A Lien Against Property Assessed - V2-R&T 2187
Personal Property Liens, Responsible Party - V2 R&T 2189
Possessory Interest as , Tax Postponement - V2-Gov 16181.5
Possessory Interest Change in Ownership - R&T 61
Real Estate Appraisers, License/Certification - [B&P 11300-313.5]
Reappraisal - R&T 65.1
Sale for Taxes, Abbreviations in Ad - R&T 156
Sale of, PP on Sec Roll at Time of Sale - V2-R&T 2189
Secured Personal Property Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Statement of Intent, Owner of Enforceably Restricted Land - R&T 1630
Usage Report, Exempt Property - R&T 480.5
Usage Report, PIs, Filing by Govt Entities - R&T 480.6
Valuation of - CAC XIII A-2
Value Changes - CAC XIII A-2
Versus Personal Property - R&T 103-107, Rules 121-124
Real Property Appraisers, License/Certification - [B&P 11300-313.5]
Real vs. Personal Property - R&T 103-107, Rules 121-124,
Reappraisal,
 Annual, of all Taxable Property not Required - R&T 51(e)
 Real Property, of - R&T 65.1
Reasonable Size, Area of,
 Defined, Base Year Transfer, Revised - R&T 69.5(g)(3)&(4)
 Incidental Nonresidential Use - R&T 69.5(g)(3),(4)
 Nonresidential Use, Base Year Transfers - R&T 69.5(g)(3),(4)
Reasonably Anticipated Term of Possession, Possessory Interest - R&T 61, 62
Reasonably Manifested by Outward Appearance - Rule 122.5
Reassessment Decisions, Railroad Car Tax, by SBE - V1-RRCar 11341
Reassessment Petitions,
 Hearings, and - See SBE, Reassessment Petition
 SBE - See SBE
 State Assessee s - R&T 759
Rebate, of Tax,
 Economic Revitalization Manufacturing Equipment - V2-R&T 5108, LTA 99/61
 Manufacturing Property, Redevelopment Agency - V2 R&T 5108, LTA 99/61
Rebuttable Presumption,
 Agricultural Use, LCA Valuation - R&T 430
 Burden of Proof, Escape Assessments - R&T 167
 Burden of Proof, Failure to File CIOS, BPS or Permits - R&T 167
 Burden of Proof, Owner-Occupied SFR - R&T 167
 Cable TV - R&T 107.7
 Correctness, of, Cable TV - R&T 107.7
 General - R&T 80-81, 110(b), Rule 2, 305.5
 Legal Entities Exclusion - Rule 2
 Possessory Interest Exclusion - Rule 2
 Recording Date as Date of Change in Ownership - Rule 462.260
 Sale Price as Value - R&T 110(b), Rule 2, LTA 99/12
 Significant Deviation is 5% - Rule 2
 Void if CIOS Incomplete/Not Timely Filed - Rule 2
Receipts,
 Credit, Reporting of, Railroad Car Tax - V1-RRCar 11453
 Payment of Taxes, for - V2-R&T 2615
 Payment of Unsecured Roll Tax, for - V2-R&T 2910.5
 Redemption of Tax-Defaulted Property - V2-R&T 4106
 Unsecured Roll Tax Payment - V2-R&T 2910.5

Receivable, Accounts,
 Annual Report Requirement - [Gov 16580 et seq.]
 Sale to Pvt. Debt Collectors - [Gov 16580 et seq.]
 Receivable Property Tax Revenue - V2-R&T 2264
 Receivership, Instruments Exempt from Doc. Transfer Tax - V1-DTTA 11923
 Recision, of Tax Deed Sale - V2-R&T 3731, 3731.1
 Record, Owner of, Property Tax, Refund Less Than \$5000, Paid to - V2-R&T 5104
 Record and Document Fees (*See also Fees; Records*),
 Collection - R&T 162
 Deposit in County General Fund - R&T 162
 Record Judgment, Unsecured Taxes - V2-R&T 3103
 Recordation,
 Certificate of Lien, 10 Year Effect - V2-R&T 2191.4
 Conservation Easement Conveyance - V2-Civ 815.5
 Date of, as Date of Change in Ownership - Rule 462.260
 Deed, of - V2-R&T 3708.1
 Documents, Copies to be sent to the Assessor - R&T 255.7, 480(f)
 Documents to be Recorded - V2-Gov 27279-80
 Interest in Property, Welfare Exemption - R&T 261
 Mining Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
 Notice of Lien, Tax Postponement - V2-R&T 2515
 Open Space Land Easements - V2-Gov 51087
 Rebuttable Presumption as Date of Change in Ownership - Rule 462.260
 Subject to Payment of Documentary Transfer Tax - V1-DTTA 11933
 Timberland Zoned Land - V2-Gov 51117
 Recorded Documents - See Recording; Recordation; Recorder
 Recorded Documents, Copy to Assessor - R&T 255.7, 480(f)
 Recorded Easements, Conservation, Historic, Trail, Scenic, Assmnt of - R&T 402.1, V2-Civ 815.1
 Recorder (*See also Recording; Recordation*)
 \$20 Additional Fee for Failure to File PCOR - R&T 480.3
 Actions Taxing Agencies May Require of - R&T 162.5
 CIOS, Recorder to Provide Original CIOS or True Copy to Assessor - R&T 480(f)
 Copies of Recorded Documents to be sent to the Assessor - R&T 255.7, 480(f)
 Defined - R&T V1-DTTA 11903
 Delinquency Filing, Notification of Assessee within 30 Days - V2-R&T 2191.3
 Digital Copies of Subdivision Maps - R&T 327.1
 Digitized Images, San Bernardino & Orange County - V2-Gov 27279.1
 Digitized Instruments In Lieu of Written - V2-Gov 27279.1
 Documents to be Recorded - V2-Gov 27279-80
 Documents to be sent to the Assessor, Copies of - R&T 255.7, 480(f)
 Electronic Instruments In Lieu of Written - V2-Gov 27279.1
 Endorse Book & Page on Recorded Documents, to - V2-Gov 27321
 Instruments Affecting Title - V2-Gov 27279
 Mining Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
 Notification of Assessee within 30 Days of Delinquency Filing - V2-R&T 2191.3
 Preliminary Change in Ownership Report, Original to Assessor - R&T 480(f)
 Provide Original Preliminary Change in Ownership Statement to - R&T 480(f)
 Real Property Instruments - V2-Gov 27279
 Recording Prohibited Prior to Payment of Doc Transfer Tax - V1-DTTA 11933
 Required to Provide Copy of Ownership Change Documents - R&T 255.7, 480(f)
 San Bernardino & Orange County, Digitized Images - V2-Gov 27279.1
 Written Instruments, Digitized Images in Lieu of - V2-Gov 27279.1
 Recording (*See also Recordation; Recorder*),
 Certificate of Delinquency - V2-R&T 2191.3
 Certificate of Lien, 10-Year Effect - V2-R&T 2191.4
 Conservation Easement Conveyance - V2-Civ 815.5
 Date of, as Date of Change in Ownership - Rule 462.260
 Endorsements of Book & Page on Instruments - V2-Gov 27321
 In Lieu of Filing - V2-Gov 27291
 Mining Claim Affidavit of Labor/BLM Maintenance Fee - [PRC 3913]
 Notice of Lien, Tax Postponement - V2-R&T 2515
 Open Space Land Easements - V2-Gov 51087
 Property Interest, Veterans' Exemption - R&T 261
 Rebuttable Presumption as Date of Change in Ownership - Rule 462.260
 Recorder to Provide Assessor with Copies - R&T 255.7, 480(f)
 Reporting, Appeals Board, and - Rule 312

(Recording, cont.)

Tax Payment, Unsecured Roll, Entry by Tax Collector - V2-R&T 2913
Timberland Zoned Land - V2-Gov 51117
Records (*See also Access to Assessors' Records; Confidentiality; Public Records*),
Annual Prop Statement, Confidential - R&T 451
Assessors', Access to (*See also Assessor's Records; Records; Confidentiality*),
Confidentiality - R&T 408-408.3, 451, 646, 997
Confidentiality - Aug '89 SBE Assessment Practices Report
Content of Assessment Roll - R&T 601-602, Rule 252
Copies of Roll for Other Agencies - R&T 647, 649
Custodian's Criminal Liability - Gov 6200-6201 (not in PTLG)
Dept of Child Support Services - R&T 408
Dept of Social Services, by - R&T 408
Destruction of Records - R&T 465
Disclosure in Counties of 4,000,000 - R&T 408.2
Disclosure Requirements - R&T 408, 408.2
Fees, and - R&T 408-409
Fees for Development/Provision - R&T 409
General - R&T 218.5, 327, 408-409, 451, 481, 601-2, 646, Rule 135, [PRA 6250-6254]
Information on Assessment Roll - R&T 601-602, Rule 252
Inspection of - R&T 441, 441(d), 26453(c), Rule 4(b), V2-Corp 1506, LTA 04/071
IRS - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30Jul85, SBE 1989 SBE Confidentiality Assmnt Practices
Survey, pg 13
Lighting, Water & Irrigation District Written Requests for Info - R&T 648
Magnetic Tape, on - [Gov 6252(e)]
New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Other Assessors' Records - R&T 408(2)(b)
Public Inspection - R&T 408.2
Records Required to be Kept by Law - R&T 327, 601-602, Rule 135
Request for Information from Appeal Applicant - R&T 441(d), LTA 04/071, *SBE v. Cenicerros Daily Journal*
DAR 3905
Roll Inspection - Rule 266
Tax Collector Access to - R&T 408 (d)
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Assessors', Public List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Business,
Assessment of - R&T 997
Availability to Assessor - R&T 470, V2-Corp 1506
Failure to Furnish Information - R&T 501
Confidential, Disclosure by SBE Employees - V2-Gov 15619
Confidential, Property Statement - R&T 451
Confidentiality of - R&T 135, 218.5, 327, 408-409, 451, 481, 601-2, 646, [PRA 6250-6254], Aug 89 SBE Assessment
Practices Report
Confidentiality of, Information Supporting Enrolled Assessment - R&T 408(e)(2)
Copies of Roll for Other Jurisdictions - R&T 647, 649
Copy Fees - R&T 162, [Gov 6256, 6257] (*See also Fees*)
Corporation, Inspection by Assessor - V2-Corp 1506
Custodian of, Criminal Liability - Gov 6200-6201, (not in PTLG)
Defined - R&T 997
Delinquent Tax, Collection of Cost to Prep - V2-R&T 2621, 2706
Destruction after 3 Years if Microfilmed - R&T 465
Destruction after 6 Years - R&T 465
Destruction of - R&T 465
Destruction of, Delinquent Roll - V2-R&T 4377-4378
Destruction/Validation by Tax Agencies - 1st Pink Tab, Back of Volume 2
Digitized Instruments In Lieu of Written, County Recorder - V2-Gov 27279.1
Disclosure of - R&T 408, 408.2
Disclosure Requirements - R&T 408, 408.2
Document Fees, Collection of - R&T 162
Documents, and, Destruction of - R&T 465
Electronic Instruments In Lieu of Written, County Recorder - V2-Gov 27279.1
Examination of, SBE Assessed Property - V2-Gov 15618
Fees for Copies - R&T 162, (*see also Fees*)
Fees for Copies of, State Assessed Property - V1-HPR 5083
Fees, Collection by Auditor - R&T 162
Fees, Deposit in County General Fund - R&T 162

(Records, cont.)

Franchise Tax Board, access to,
County May Request to Inspect with Affidavit - V1-PIT 19551
General - [PIT 19283-6]
HEX Claim, Confidential - Rule 135(e)(4)
Income Tax, Access to - [PIT 19283-6]
Index, Redemption of Tax-Defaulted Property - V2-R&T 4110
Index, Tax-Defaulted Property - V2-R&T 4110
Information Supporting Enrolled Assessment - R&T 408(e)(2)
Inspection by Taxing Agency Reps - R&T 646
IRS Access to - LTA 85/93, Atty Gen Opinion 84-1104 4/ of 30Jul85, SBE 1989 SBE Confidentiality Assmnt Practices
Survey, pg 13
Owner's, Timber Tax - Rule 1031, V1-Timber 38704
Owner of, Property Tax, Refund Less Than \$5000, Paid to - V2-R&T 5104
PCOR, Confidential - R&T 481
Preliminary Change in Ownership Statements, Confidential - R&T 481
Private Railroad Car Owners - V1-RRCar 11652
Private Railroad Cars - V1-RRCar 11652, 11653
Property Statement, Destruction of - R&T 834
Property Tax Postponement, to be Kept by Controller - V2-Gov 16181
Public,
Access to & Fees for - R&T 408-409 [Gov 6256, 6257]
General - 135, 327, 408-3, 601-2, [Gov 6250 et seq.]
Inspection of - R&T 408.2
List of Names/filing Date, Insurance Company Separate Account Statements - R&T 441.1(a)(4)
Provided at Direct Cost of Duplication - [Gov 6257]
Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1
Railroad Car Tax, Confidentiality of - V1-RRCar 11655
Recorder to Provide Copies Which Transfer Ownership - R&T 255.7, 480(f)
Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Required to be Kept by the Assessor - R&T 327, 601-602, Rule 135
Roll Inspection - Rule 266
SBE,
Access Request by CA Forest Products Commission - [F&A 77624]
Assessed, Destruction after 6 Years - R&T 834
Destruction of - V2-STATS 1915 Ch 59
Fees for Certified Copies - V1-HPR 5083
Official Notice - V1-HPR 5079
Seizure & Sale of Property for Unsecured Tax - V2-R&T 2952
Social Security Number Confidential, Homeowners Exemption - Rule 135
State Income Tax, Inspection by Assessor - R&T 405 fn. (extent of Assessor's rights), *Lyon's v. Estes*, [B&C 26453c]
Subpoenas by State Board - V1-HPR 5086, V2-Gov 15613
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Timber Owners' - Rule 1031, V1-Timber 38703, 38704,
Timber Tax, Access by Assessor - V1-Timber 38706
Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
Recoupment Fees, Tax, Timber Preserve Fund- V2-Gov 51142
Recreation, County Service Areas, Formation of - V2-STATS 1978, Ch. 381
Recreational Use,
Defined - V2-Gov 51201
Free Public, LCA Land - V2-Gov 51238.5
Redeclaration of Tax Default, Erroneous - V2-R&T 4839.1
Redemption,
Abstract Lists - V2-R&T 4371-4379
Accounting for Moneys Collected - V2-R&T 4108, 4651.4
Amount to Redeem - V2-R&T 4156, 4157
Amount, Defined - V2-R&T 4216
Application to Redeem - V2-R&T 4105
Audit of Tax Collectors Records - V2-R&T 4108.5
Certificate, Notice of Cancellation to Controller - V2-4803
Certificates of - V2-R&T 4105.2-4106, 4107
City Taxes, Property Sold for - V2-Gov 43061
Computations Errors, Redemption of Tax-Defaulted Prop - V2-R&T 4114
Credit for Installments - V2-R&T 4336
Credit for Starting Installment Plan - V2-R&T 4337
Deeds to Public Agencies - V2-R&T 3803

(Redemption, cont.)

- Deficiencies - V2-R&T 4114-4116
- Delinquent List, Filing - V2-R&T 4104.3
- Erroneous Computations - V2-R&T 4114
- Errors in Computations, Redemption of Tax-Defaulted Prop - V2-R&T 4114
- Estimate of Redemption Amount - V2-R&T 4105.1
- General - 5th Yellow Tab Section of Volume 2
- Index Records - V2-R&T 4110
- Installment Payments,
 - Credit for Back Tax - V2-R&T 4336, 4337
 - Credit Toward Satisfying Liens - V2-R&T 4142
 - Default on - V2-R&T 4222
 - Effect of - V2-R&T 4218
 - Election to Pay - V2-R&T 4217
 - First Payment - V2-R&T 4217
 - Notation on Delinquent Roll - V2-R&T 4142
 - Redemption Certificates - V2-R&T 4225
 - Reinstatement of Account - V2-R&T 4222
 - Separate Parcels, on - V2-R&T 4158
 - Succeeding Payments - V2-R&T 4220, 4221
- Liens, Satisfaction & Removal - V2-R&T 4131-4159
- Notation on Delinquent Roll - V2-R&T 4109, 4109.5
- Notice of Redemption on Delinquent Roll - V2-R&T 4109
- Parcels, Amount to Redeem - V2-R&T 4156, 4157
- Payment Applied to Wrong Property - V2-R&T 4920-4925
- Payments,
 - Record of - V2-R&T 4106.1
 - Underpayments - V2-R&T 4114-4116
 - Wrong Property, on, Cancellation - V2-R&T 4920-4925
- Penalties - V2-R&T 4103
- Property not on Roll - V2-R&T 4104
- Property Seized/Sold for Payment of Unsecured Tax - V2-R&T 2959
- Property Sold for City Taxes - V2-Gov 43061
- Quiet Title Actions - V2-R&T 4113
- Receipts - V2-R&T 4106
- Right to Redeem - V2-R&T 4101
- Sale to Pvt. Party after Sale to State - V2-R&T 3691, 3707, 3728, 4112
- Separate Valuations - V2-R&T 4151-4159
- Tax Collector, certain accountings under oath every 12 months - V2 R&T 2616
- Tax Distribution - V2-R&T 4656-4656.7
- Tax-Defaulted Property,
 - 1915 Bonds not Tax - V2-R&T 4186, 4218
 - General - See Tax-Defaulted Property, Redemption
 - Installment Payments - See Tax-Defaulted Prop
- Redemption Certificate Changes, Notice to Controller - V2-R&T 4803
- Redemption Certificates - V2-R&T 4225
- Redemption Costs, Additional Tax Rates - V2-R&T 2270, 2279.1
- Redemption Penalty & Interest A Lien Against Real Property Assessed - V2-R&T 2187
- Redetermination Notice, Mailing, Timber Tax - V1-Timber 38447
- Redetermination Petitions, Timber Tax - V1-HPR 5040, 5041
- Redevelopment Activity, Defined - V2-H&S 33678.
- Redevelopment Agencies - See Community Redevelopment
- Redevelopment Agency, Rebate of Taxes - V2-R&T 5108, LTA 99/61
- Redevelopment Community Project Maps, Etc, Filing Fees - V2-H&S 33328.4
- Redevelopment District Boundary Changes, Filing Deadline - V2-H&S 33674
- Redevelopment Plans, Dedicated to Certain Use, Exemption - R&T 214.13
- Redevelopment Project,
 - 30 Day Notice to Assessor of Leases in - V2-H&S 33673, 33673.1
 - Assessment of Possessory Interests in - V2-H&S 33673, 33673.1
- Redistricting Requirements, Legislative - CAC XIII-17
- Reduced Taxes, Property Leased by the University of California - R&T 202.2
- Reductions,
 - Certification of, Disaster Relief for Jan '93 Storms - R&T 196.61-.63
 - Base Year Value, in, Refunds Resulting from - V2-R&T 5069.8
 - Jeopardy Determination, of - V1-HPR 5033
 - Tax on Leased Land, of - R&T 202.2

(Reductions, cont.)

Unsecured Roll - V2-R&T 2922.5
Value, in,
 Appeals Board, by, Examination Requirement - R&T 1607
 Appeals Board, by - R&T 1607
 Declines under Prop 8 - CAC XIII A-2, R&T 51(a)(2) &(e), V2-R&T 4831, LTA 86/36
 Roll Correction, by, Approval by Board of Supervisors - V2 R&T 4835
Redwood, Young-Growth - Rule 1021
Redwood Region,
 Defined - R&T 434.5
 Timberland Valuation - R&T 434.5
 Whitewood Subzone of, Timberland - R&T 434.5
Refuge Fund, National Wildlife, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
Refuge Revenue Sharing Act of 1978 - See In Lieu Payments
Refunds,
 3% interest Rate - V2-R&T 5151
 \$5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
 Actions by Public Agencies - V2-R&T 5161
 Actions by Taxpayer - V2-R&T 5140-5149.5
 Annexation Without Detachment Proceedings - V2-R&T 5096.1
 Applied to Delinquent Tax - V2-R&T 2635.5
 Assessment Appeal Nonvaluation Stipulation - V2 R&T 5142
 Certification under Penalty of Perjury by Claimant - V2-5069.8
 Calamities, Interest not required if within 120 Days of transfer to Auditor - V2-R&T 5151
 Claim Contents - V2-R&T 5097.02
 Claims for - See also Claims for Refund
 Claims for, Necessity of - V2-R&T 5142
 Claim for, Timber Yield Tax - See Timber Tax Overpayment/Refund
 Claim Mailing - V2-R&T 2513
 Claim within 60 Days of Board Action, Appeal of Escape - V2-R&T 5097(c)
 Claims for, Timber Tax - V1-Timber 38605, V1-HPR 5022
 Claims to SBE, Filing by Proper Parties - V1-HPR 5070
 Conditions - V2-R&T 5097
 Corrections & Cancellations, General - V2-R&T 4801-5170
 Costs, Interest & Penalties - V2-R&T 5106
 Disaster Relief, Interest not required if within 120 Days of transfer to Auditor - R&T 5151
 Documentary Transfer Tax - V1-DTTA 11934
 Due to Reduction in Base Year Value - V2-R&T 5096.8
 Economic Revitalization Manufacturing Equip/Prop - V2 R&T 5103
 Erroneous, Timber Tax, Interest Relief - V1-TYT 38624
 Erroneous, Timber Tax, Trail in Sacramento County - V1-Timber 38622
 Escape Assessments - V2-R&T 5097(c)
 Exemptions Retroactive - V2-R&T 5096.5
 Factual & Judgment, Base Year Errors - R&T 51.5, LTA 91/53
 Format of Claims, SBE - V1-HPR 5070
 General - 7th Yellow Tab Section of Volume 2
 Impounded Funds, Interest Payable - V2-R&T 5153
 Impoundment of Disputed Amounts - V2-R&T 5097.03
 Indispensable Parties - V2-R&T 5146
 Interest - V2-R&T 5150.5-5153
 Interest, 3% - V2-R&T 5150.5-5153
 Interest, Costs, Penalties - V2-R&T 5106
 Interest Computation Period - V2 R&T 5151
 Levies Prior to 1939 - V2-R&T 4806
 Limitations on - V2-R&T 5097.2
 Mobilehome Vehicle License Fees - V1-VEH 10901, 10902
 Overpayment of Timber Tax - R&T 434.6 (*See also Timber Tax Overpayment*)
 Payment of - V2-R&T 5101, 5146, 5148
 Payment of, to Latest Owner of Record instead of Payee - V2-R&T 5104
 Payment to other than Person who paid Tax - V2-R&T 5104
 Penalties/Interest/Costs - V2-R&T 5106
 Permissible - V2-R&T 5096
 Persons Claiming, Due to Reduction in Base Year Value - V2-5069.8
 Person Paying Tax, to, Public Negotiated Acquisitions - V2-R&T 5096.7
 Precedence over Civil Actions - V2-R&T 5149

(Refunds, cont.)

- Property Tax, Credit on Future Liabilities - V2-R&T 5103
- Public Agency Acquiring Property by Negotiation - V2-R&T 5096.7
- Purchase Price, Tax Deed Sale - V2-R&T 3729, 3731
- Racehorse Tax Overpayments - Rule 1045
- Railroad Car Tax - See Railroad Car Tax, Refunds
- Rate of Interest - V2-R&T 5150-5153
- Rate of Interest, 3% - R&T 5151
- Redevelopment Agency, Revitalization Manufacturing Property - V2-R&T 5108, LTA 99/61
- State, Settlement with - V2-R&T 5100
- Supplemental Assessments - R&T 75.43
- Supplemental Assessments, Exemption Claims, 85% - R&T 75.12
- Tax, \$5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
- Tax Collected by County for City - V2-R&T 5099
- Tax Collected for Revenue District by County - V2-R&T 5099
- Tax Deed Sale Purchase Price, - V2-R&T 3729, 3731
- Tax Rebate by Redevelopment Agency - V2-R&T 5108, LTA 99/61
- Taxpayers' Advocate to make Recommendations to SBE Regarding - R&T 5905
- Timber Yield Tax - See Timber Tax Overpayment/Refund
- Timberland Tax Overpayments - R&T 434.6
- Unclaimed Amounts - V2-R&T 5102
- Vehicle License Fees - V1-VEH 10901, 10902
- Refusal to Give Information, Penalty for - R&T 462, 468
- Registered Domestic Partners, CIO Exclusion - R&T 62(p)
- Registered Mail, Notice by - R&T 36
- Registration,
 - Boats & Vessels - See Vessels, Registration
 - Manufactured Home, Cancellation - V2-H&S 18551
 - Mobilehome,
 - Cancellation - V2-H&S 18551
 - HCD Report to Assessor - R&T 5841
 - Information Provided by HCD - R&T 5841
 - Timber Tax Owner with SBE - V1-Timber 38351
 - Vehicle, Year of Less/More than 12 months - V1-VEH 10755
 - Vessel, DMV Report to Assessor - V2-VEH 9869
 - Year, Defined - V1-VEH 10705
- Regular Assessment Period, Defined - R&T 1605(f)
- Regularly Open to the Public, Defined - R&T 217, 217.1
- Regulations,
 - Declaratory Relief from - R&T 538, V2-R&T 5152
 - Racehorse Taxation, set by SBE - R&T 5781
 - SBE - V2-Gov 15606.5
 - Timber Grading, SBE - R&T 434
- Rehab - Rehabilitation
- Rehabilitation,
 - Defined - V2-R&T 3695.5, 3772.5
 - Seismic Improvements - R&T 74.5, LTA 99/60
- Rehearing, Timber Tax - V1-HPR 5082
- Reimbursement,
 - Annual Statute Review by Dept of Finance - V2-R&T 2246
 - Exemptions, Claim Filing by Auditor - V2-R&T 2229
 - Homeowners' Exemption - CAC XIII-25
 - Local Govt for,
 - Higher Level of Service - CAC XIIIB-6
 - New Programs - CAC XIIIB-6
 - Lost Revenue, of - CAC XIII-25
 - Mandated Costs, Dept of Finance Estimate - V2-R&T 2242, 2243
 - Mandated Costs, Determination by Leg. Counsel - V2-R&T 2241, 2244
 - Sale/Use Tax Revenue Loss, for - V2-R&T 2230
 - Sales & use Tax Exemptions - V2-R&T 2230
 - School State Mandated Costs - See also Schools Cost Reimbursement
 - School State Mandated Costs, use 4 Any Public Purpose - V2-R&T 2232
 - State for Exemption Revenue Loss, by - V2-R&T 2229
 - State Mandated Costs - See Local Government
 - State Mandated Costs, Crime Penalties - V2-R&T 2246.2
 - State Mandated Costs, of/for - V2-R&T 2229, 2233, 2235, 2237.3

(Reimbursement, cont.)

- State-Mandated School Costs - V2-R&T 2240
- Reinstatement,
 - Account, of, Redemption of Tax-Defaulted Prop - V2-R&T 4222
 - Mobilehome Vehicle License Fees - V1-VEH 10760
- Relative Fair Market Value, Allocation of Sales Price Based on - Rule 2
- Relief,
 - Declaratory, Action by Assessor - R&T 538, V2-R&T 5152
 - Disaster - See Disaster Relief
 - Disaster, Mobilehome - R&T 172, 172.1
- Relief Act, Soldiers & Sailors - (not in PTLG) See Soldier/Sailor
- Relief Determinations,
 - Jeopardy Determination - V1-HPR 5033
 - Timber Tax Jeopardy Determinations - V1-HPR 5033
- Relief of Penalties, Pending Appeals - V2-R&T 4833.1, 4985.3
- Religion, Exemption of Buildings & etc used for Religious Purpose - CAC XIII 3-5
- Religious Exemption,
 - 10 Dec is Last Day to Terminate - No Legal Basis
 - Affidavit - R&T 257
 - Annual Notice from Assessor - R&T 257.1
 - Defined - R&T 207
 - General - CAC XIII 3-5, R&T 207 (*See also Exemption; Church Exemption*)
 - Property Acquired after Lien Date - R&T 271
- Religious Worship, Property Leased or Rented for - R&T 206.2
- Remedy, Construed as Cumulative, Quiet Title Action - V2-R&T 3970
- Remittance,
 - Disaster Relief, Floods, Fires, Quakes '90-'92 - R&T 195.2-196.9
 - Delinquent Tax, of, by Mail - V2-R&T 2512.5
 - Electronic Payment Option - V2-R&T 2512
 - General - See Payment
 - Mail, by - V2-R&T 2512-2513
- Removal,
 - Associated with New Construction - Rule 463.5(c)(2)
 - Appeals Board Member, of - R&T 1625
 - Destruction, or, of Tax-Defaulted Property - V2-R&T 3441
 - Fixtures, of, on or after March 1, 1985 - Rule 463.5(c)(2)
 - Fixtures, of, Valuation - R&T 75.16
 - Improvements, of, as Supplemental New Construction - R&T 75.10(b), Rule 463.5(c)(2)
 - Lien, of - V2-R&T 2191.6, 2194, 2196, 2801, 2811, 2812, 4131
 - Lien, of, Separate Assessment to Provide for, State Policy - V2-R&T 2801
 - Lien, of, Tax-Defaulted Property - V2-R&T 4131
 - Prior to and after July 31, 1985 - Rule 463.5(c)(2)
 - Supplemental Assessment - R&T 75.10(b), Rule 463.5(c)(2)
 - Supplemental New Construction, as - R&T 75.10(b), Rule 463.5(c)(2)
- Renewal,
 - Historical Property Contract - V2-Gov 50282
 - Lease of no CIO if during est. term of possession - R&T 61, 62
- Renewed, Defined, for Possessory Interest Purposes, - Rule 21
- Rent,
 - Annual, Cable TV - R&T 107.7
 - Capitalized, to be, that anticipated by Buyer, not Current Owner's - R&T 110 Footnote (*Pacific Mutual Life v. Orange County 187 Cal App 3d 1141*)
 - Economic - Rule 8(d), *Clayton v. LA County*
 - Economic, Cable TV - R&T 107.7
 - Market - See Economic Rent and Market Rent
- Rental, or Leased Property, for Religious Worship - R&T 206.2
- Rental Housing, Low Income, not Subject to R&T 2229 Restrictions - V2-R&T 2229, V2-STATS 1987, 1988
- Rented Property, for Religious Worship - R&T 206.2
- Renters' Credit, to be Comparable to Homeowners' Exemption - CAC XIII-3(k)
- Rents and Rentals,
 - Joint Tenancy Interest, Change in Ownership - R&T 61, 65
 - Property used for Religious Worship - R&T 206.2
 - Renters Benefit Increase - CAC XIII-3(k)
 - Tenancy-In-Common Change in Ownership - R&T 61, Rule 462.020

- Reorganizations,
 - Exempt from Documentary Transfer Tax - V1-DTTA 11923
 - Governmental, Tax Rates - V2-R&T 2295-2299
- Repair, Aircraft in State Solely for - R&T 220
- Replaced Property, Defined - Rule 462.5
- Replacement,
 - Appeals Board Member, of - R&T 1623.1
 - Fixtures, of, Supplemental or Non-supplemental - R&T 75.15
- Replacement Cost Approach - R&T 110, 401, 401.16, Rule 6, LTA 04/019
- Replacement Dwelling,
 - Base Year Transfer - R&T 69.5
 - General - R&T 68, 69.5, Rule 462.5
 - Original Dwelling as a Replacement, after Oct 20, 1991 - R&T 69.5
 - Owners over 55 - R&T 69.5
- Replacement Property,
 - Base Year Value - R&T 68
 - Base Year Transfer, Contaminated Property - R&T 69.4, LTA 00/012
 - Comparable, Defined, Base Year Transfer - R&T 69.3(b)
 - Defined - Rule 462.5
 - Defined, Base Year Transfer - R&T 69.3
 - Disaster Relief - R&T 69
 - Eminent Domain - CAC XIII-A, R&T 68, Rule 462.5
 - Exclusion from Change in Ownership - R&T 68
 - Full Cash Value of, Base Year Transfer, Defined - R&T 69.3
 - General - R&T 68, 69.5, Rule 462.5
 - Govt Acquired Property, for - R&T 68, Rule 462.5
 - Grapevines Destroyed by Pierce's Disease - R&T 53
 - Original Dwelling as a Replacement, after Oct 20, 1991 - R&T 69.5
 - Owners over 55 - R&T 69.5
- Replacement Vines, Grapevines Destroyed by Pierce's Disease - R&T 53
- Replicated Payment of Taxes - V2-R&T 2780-2783
- Report,
 - Additions/Deletions of Fixtures, on Property Statement - R&T 75.15
 - Aircraft Using County Airports, to Dept of Aeronautics - V2-R&T 5366
 - Annual Review of Mandated Cost Statutes, Dept of Finance - V2-R&T 2246
 - Annual,
 - Accounts Receivable - [Gov 16580 et seq.]
 - Assessment Bond Principal Balance, to Assessor - R&T 163
 - Taxpayers' Advocate to SBE, by - R&T 5910
 - Governor, to, by SBE - V2-Gov 15616
 - Assessment Bond Balances, to Assessor - R&T 163
 - Assessment Statistics to SBE, Assessor, by 2nd Monday in July - R&T 407
 - Assessor, to, Tax Deed Sales - V2-R&T 3716
 - Classification by Legislative Analyst, on - V2-R&T 2229
 - DMV Vessel Registration, to Assessor - V2-VEH 9869
 - Environmental Impact, Timberland Exemption - V2-Gov 51119
 - Exempt Property, Lease or other use of - R&T 480.5
 - Extension of Filing Time for Reports to SBE - V2-Gov 15620
 - Hearing Officer, Clerk of Board of Sups to Transmit - R&T 1640, 1640.1
 - Lease or other use of Exempt Property - R&T 480.5
 - Life Insurance Company Property in Separate Accounts - R&T 441.1, [INS 10506]
 - New Mobilehome Owners by Last Day of Each month, HCD - V1-R&T 5841
 - Other Agencies, to, Tax Deed Sales - V2-R&T 3720
 - Owner, by, of Exempt Property of Lease or other use - R&T 480.5
 - Planning Commission/Department, Open Space Easements - V2-Gov 51085
 - Possessory Interest Changes, of, Govt Entity to Assessor within 60 Days - R&T 480.5
 - Possessory Interest usage, Filing by Govt Entities - R&T 480.6
 - Private Railroad Car, Unsatisfactory - V1-RRCar 11314
 - Preliminary Change in Ownership (*See also PCOR*),
 - Forms Free - R&T 480.3
 - Confidential - R&T 481
 - Fee In-Lieu of - R&T 480.3
 - Form - R&T 480.3(b), 480.4 480.3(b)
 - Recorder to Provide Original - R&T 480(f)
 - Statute of Limitations & Filing - R&T 75.11, 532
 - Principal Bond Balance, of, Annual - R&T 163

(Report, cont.)

Property Tax Levy, Auditor - V2-R&T 2237.2 - 2237.4
Qualified Acreage, of, Open Space Land - V2-Gov 16144, 16154
Real Property Usage, of, Exempt Property - R&T 480.5
Real Property Usage, Possessory Interests, Filing by Govt Entities - R&T 480.6
SBE, to, by Assessor, of State Assessed Property - R&T 831
SBE, to, Extension of Filing Time - V2-Gov 15620
Separate Account Property of Life Insurance Companies - R&T 441.1, [INS 10506]
State Assessed Property, of, to SBE by Assessor - R&T 831
Tax Base Reduction Due to Exemptions - V2-STATS 1971 Ch. 1762
Tax Collections, of - R&T 157
Tax Deed Sales, of, to Assessor, - V2-R&T 3716
Tax Deed Sales, of, to County Treasurer - V2-R&T 3718
Tax Deed Sales, of, to other Agencies, - V2-R&T 3720
Tax Rates, of, to State Controller - V2-R&T 2325-2326
Tax Rate, Statement to Controller - V2-R&T 29109
Tax Reliance Reduction, Metropolitan Water Districts - R&T 97.6

Reporting Requirements,
Change in Ownership - R&T 90
Property Leased by Banks/Financial Corps - R&T 235, 441(f)

Reporting, and Recording of Hearings, Appeals Board - Rule 312

Representative, Owners', Assessment of - R&T 612

Representative,
Veteran's Exemption, Appearance by - R&T 253
Veteran's, Veteran's Exemption Matters - R&T 253

Representative Sales Information, Defined - R&T 402.1

Representative Time Period, Aircraft, SBE Designated - R&T 1153

Repossessions, Federal Housing Programs - Housing Act of 1949, USC 1413(c), HCD Act of 1977, §512, LTA 76/12, 78/03

Reproduction Cost Approach - R&T 110, 401, Rule 6

Request,
Assessment Review, for, Extension of Appeal Filing date by Board of Supervisors Resolution - R&T 1603(d)
Assessment Review, for, Taxpayer Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
Assessor's Right for New Construction Information Within 45 days - R&T 441(d), LTA 04/071
Information, Assessment Appeals, Assessors' Right to request Information from Applicant - R&T 441(d), LTA 04/071,
SBE v. Cenicerros Daily Journal DAR 3905
Information Supporting an Enrolled Assessment, for - R&T 408(e)(2)
Written, for Information Supporting and Enrolled Assessment - R&T 408(e)(2)

Request by Assessor's Office to Inspect FTB Records with Affidavit - V1-PIT 19551

Requirements, Notice of, Disabled Veterans Exemption - R&T 278

Res Judicata, Timber Tax - V1-Timber 38805

Reserve Fund,
Property Tax Admin Program - R&T 95.31, 4703, 4703.2, [Gov 17613]
Tax Loss - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
Tax Loss, County - V2-R&T 4703

Residence,
Open Space Land Valuation - See LCA Valuations

Principal,
Base Year Transfer - R&T 69.5(a)
Grandparent/Grandchild Transfer - 63.1(a)(2)
HEX - R&T 218(a)
Parent/Child Transfer - 63.1(a)(2), LTA 00/005
Principal Place of, HEX - R&T 218(a)
Statement of, Veterans' Exemption - R&T 252.1

Residence of Claimant, Veterans' Exemption Statement - R&T 252.1

Residence of Owner, Defined for Goods in Transit - R&T 1018

Residence of the Owner, Defined - R&T 1018

Residential Dwelling,
Condemnation of, Tax Postponement - V2-Gov 16210-16214
Sale of, Tax Postponement - V2-Gov 16210-16214

Residential Hotel, Mobilehome Definition - V2-H&S 18008

Residential Use, Nonresidential Incidental Use, Base Year Transfer - R&T 69.5(g)(3),(4)

Resolutions,
Adoption of Tax Rates - V2-Gov 29106
Board of Supervisors - See Board of Supervisors

Resources Agency, Approval of New LCA Contracts - V2-Gov 51256.1

Resources Agency, Secretary of, List of LCA Property to, by 31 Oct - V2-Gov 16144

- Responsible Party, Personal Property on Sec Roll at Sale of RP - V2-R&T 2189
- Restricted Historical Property, Defined - R&T 439.1
- Restricted Land,
 - Enforceably, Appeals Board - R&T 1630
 - Wildlife Habitat Contract - R&T 423.8
- Restricted Property,
 - Excluded from Supplemental Assessment - R&T 52, 75.14
 - Base Year Value - R&T 52
- Restricted Use,
 - General - See Restrictions, Enforceable
 - Timberland - V2-Gov 51115, 51118
- Restricted Value, Defined - Rule 301, 460
- Restrictions,
 - Enforceable,
 - Conservation Easement - V2-Civ 815.7
 - Defined - R&T 110, 402.1-.3, *Carlson v. AAB*
 - LCA Proposal Final Filing Date - R&T 430.5
 - Open Space Land Easements - V2-Gov 51096
 - Open Space Land Valuation - R&T 423.3, 426, 430.5
 - Open Space Land, Defined - R&T 422
 - Open Space Land, Enforcement - V2-Gov 16147
 - Timberland - V2-Gov 51115, 51118
 - Hazardous Waste - R&T 402.1-.3, V2-H&S 25202.2, 25229
 - Land Use, Consideration - R&T 402.1, 402.3
 - Private Vendor/Tax Rep Solicitations for Filing Appeals/HEX, on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h) & 3005
 - Restrictive Covenants, and, Affect on Value - R&T 402.3
- Restrictive Covenants,
 - General - R&T 402.3
 - Hazardous Waste Facilities - V2-H&S 25202.5
- Retirement Allowances, County Employee Ret. Law of 1937 - V2-Gov 31452-52.7
- Retirement Law of 1937, County Employee, Exemptions - V2-Gov 31452-31452.7
- Retirement Plan Payments, Additional Tax Rates - V2-R&T 2270
- Retirement Systems,
 - Public, Fees for Governmental Services - V2-Gov 7510
 - Public, in Lieu Fees - V2-Gov 7510
 - Public Employee - V2-Gov 7510, LTAs 83/03, 91/36, Atty Gen Opinion 90-908
- Retrofitted Seismic Improvements, not New Construction, Prop 127, 6Nov90 - CAC XIII A
- Retrofitting Improvements, Seismic - CAC XIII A-2(c), R&T 75.4, LTA 99/60
- Return, Disabled Veterans Property, and Affidavit - R&T 277
- Returnable Containers,
 - Defined - R&T 996
 - Soft Drink - R&T 996
- Returnable Drink Containers, Assessment - R&T 996
- Returns,
 - Racehorse, List of Mailing Due by 25 December - Rule 1045
 - Racehorse Tax, Provided by 15 December - Rule 1045
 - Tax, Declaration of Non-subversion - R&T 32
 - Timber Yield Tax - See Timber Tax Returns, & Property Statement
- Revenue,
 - Allocation,
 - 1979-80 Fiscal Year - R&T 96
 - Change in Ownership, to Special Districts - R&T 75.71
 - City of La Quinta - V2-STATS 1983 Ch 53
 - Electrical Generation Facilities - R&T 100.9, 721.5, LTA 03/009
 - General - R&T 95-100.9
 - Inter-county Pipeline Rights of Way - R&T 100.01, 401.8
 - La Quinta, City of - V2-STATS 1983 Ch 53
 - New Construction, to Special Districts - R&T 75.71
 - Pipeline Rights of Way - R&T 100.01, 401.8
 - Racehorse Taxation - R&T 5790
 - Schools - V2-ED 41203.1, 41023.3, 41204.4
 - Special Districts, to, Due to CIOs - R&T 75.71
 - Special Districts, to, Due to New Construction - R&T 75.71
 - Subsidiary Districts, Merged with Cities - R&T 96.15
 - Apportionment Contract, Sale/Use Tax - CAC XIII-29

(Revenue, cont.)

Apportionment of, before & after 1978-79 - R&T 93
Augmentation Fund, Educational (ERAF) - CAC XIIIIB-6
Disputed, Handling by Auditor - V2-R&T 2601, 2603
Distribution of Timber Tax Allocation by Auditor. - V1-Timber 38905.1
Distribution,
 Aircraft Assessment, from -R&T 5451-5456
 County, by, Controller's Audit - R&T 95.6
 Schools - V2-ED 41203.1, 41023.3, 41204.4
Districts - See Revenue Districts & Districts & Special Districts
Excess,
 Return of, by Local Government - CAC XIIIIB-2
 Return of, Railroad Car Tax - V1-RRCar 11514
 Revision of Tax Rates - CAC XIIIIB-2
Excess Railroad Car Tax, Return of - V1-RRCar 11514
Increase Vote Requirement - CAC XIIIIA-3
Investment by Legislature - CAC XI-11
Law Enactment by Legislature - CAC XIII-33
Loss, Sales/Use Tax, Reimbursement for - V2-R&T 2230
Lost, Reimbursement of Local Govt - CAC XIII-25
Needs for, Superintendent of Public Instruction - R&T 100.1
Payment to Counties, State Forests - V2-PRC 4654
Reimbursement - See also Local Government
Revision of Tax Rate Due to Excess Revenue - CAC XIIIIB-2
School District, Impoundment of Disputed - V2-Ed 14240
State - See Funds, State
State, Legislative Vote Requirement to Increase - CAC XIIIIA-3
Tax Increment, not Proceeds of Tax - V2-H&S 33328.4
Timber Tax, Distributed to Counties 30 November - R&T 38905.1
Total Anticipated, Defined - V2-Gov 54902.5(a)(2)
Transfer Between Local Agencies - R&T 97.7, 99.4, 99.5
Revenue Allocation - See Revenue, Allocation
Revenue and Taxation Code,
 Aircraft - Yellow Tab, Part 10, V1
 Apportionment of Revenue Per - R&T 93
 Assessment - Yellow Tab, Part 2, V1
 Cancellations - 7th Yellow Tab, V2
 Collection of Tax - 3rd Yellow Tab, V2
 Corrections - 7th Yellow Tab, V2
 Distribution - 6th Yellow Tab, V2
 Districts in Multiple Counties- 1st Yellow Tab, V2
 Equalization - Yellow Tab, Part 3, V1
 General Provisions - Pink Tab Section, Front of V1
 Implementation of Prop 13 (XIII A) - 1st Yellow Tab, V1
 Levy of Tax - 2nd Yellow Tab, V2
 Mobilehomes - Yellow Tab, Part 13, V1
 Racehorses - Yellow Tab, Part 12, V1
 Redemption - 5th Yellow Tab Section, V 2
 Refunds - 7th Yellow Tab, V2
 Sec 1-37 - Pink Tab Section, Front of V1
 Sec 50-100.9 - Yellow Tab, Part 0.5, V1
 Sec 101-198.1 - Yellow Tab, Part 1, V1
 Sec 201-1367 - Yellow Tab, Part 2, V1
 Sec 1601-2125 - Yellow Tab, Part 3, V1
 Sec 2131-2134 - 1st Yellow Tab, V2
 Sec 2151-2326 - 2nd Yellow Tab, V2
 Sec 2501-3204 - 3rd Yellow Tab, V2
 Sec 3351-3972 - 4th Yellow Tab, V2
 Sec 4101-4379 - 5th Yellow Tab, V2
 Sec 4651-4717 - 6th Yellow Tab Section, V2
 Sec 4801-5170 - 7th Yellow Tab, V2
 Sec 5301-5456 - Yellow Tab, Part 10, V1
 Sec 5701-5790 - Yellow Tab, Part 12, V1
 Sec 5800-5842 - Yellow Tab, Part 13, V1
 Supplemental Acts - 2nd Pink Tab, Back of V2
 Tax Sales - 4th Yellow Tab, V2

- Revenue Allocation - See Revenue, Allocation
- Revenue Apportionment Contracts, City/County - CAC XIII-29
- Revenue Districts (*See also Districts, Revenue; Special Districts*), Allocation - R&T 95.5
 - Assessment of Land in Multiple - R&T 606
 - Boundary Changes, Fees to Local Govt for Revenue District Boundary Changes - V2-Gov 54902.5
 - Combination of Parcels in Multiple Districts - R&T 606
 - Defined - R&T 122
 - Formation/Revenue Allocation - R&T 99
 - Land in Multiple - R&T 606
 - Refund of Tax Collected by County - V2-R&T 5099
 - Taxes Collected by County, Refund of - V2-R&T 5099
 - Taxing Agency Election to Become - V2-Gov 54902.2
- Revenue Limit, Annual, Local Govt - CAC XIII-B-1 to -11
- Revenue Reimbursement - See also Local Government
- Revenue Sharing Act, Wildlife Refuge, of 1978, Wildlife Refuge Revenue Sharing, Federal Govt In Lieu Payments - Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
- Review,
 - Assessment, of, Taxpayer's Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
 - Informal Assessment, Extension of Appeal Filing date by Board of Supervisors Resolution - R&T 1603(d)
 - Informal Assessment, Taxpayer's Right to - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
 - Judicial, Assessment Appeals - R&T 1610.8 footnotes
 - Judicial, Seizure & Sale of Prop for Unsecured Tax - V2-R&T 2954-56
 - Right to Informal Review of Assessment, Taxpayer's - R&T 75.51(g)(1), V2-R&T 2611.6(i)(1)
- Revitalization,
 - Economic, Manufacturing Equipment - V2-R&T 5108, LTA 99/61
 - Manufacturing Property, Redevelopment Agency Tax Rebate - V2-R&T 5108, LTA 99/61
- Revocable Trust, Change in Ownership - Rule 462.160, 462.260(c)(1)
- Rezoning,
 - Immediate, Timberland - V2-Gov 51130, 51134, 51142
 - Landowner Petition for, Timberland - V2-Gov 51110.3
 - Timberland - V2-Gov 51113, 51120-21, 51140-41, 51146
- Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
- Right to Informal Review of Assessment, Taxpayers' - R&T 75.51(g), V2-R&T 2611.6
- Right to Tax, Certificated Aircraft - R&T 1155-1156
- Rights,
 - Intangible,
 - Examples of - R&T 107.7(d), 110(d)
 - General - R&T 107.7, 110(d), 212
 - Taxability of - R&T 107.7, 110(d), 212 (c)
 - Taxpayers' Bill of (Morgan, '93) - R&T 5900-5911
- Rights of Way (*See also Easements; Enforceable Restrictions*),
 - Inter-County Pipeline, Full Cash Value of - R&T 401.10
 - Pipeline, Assessed as One Parcel - R&T 100.01, 401.8
 - Pipeline, Intra-County, Combination into Single Assessment - R&T 401.13
 - Segment in Dispute, or, Inter-County Pipelines, Appeals must be filed for Individual - R&T 401.8
- Riots, Delinquent Tax, Los Angeles County Civil Unrest - R&T 171 (1993)
- Riverside County, Jurisdictional Change - R&T 99.6
- Road District, Apportionment of Funds - V2-S&H 1650-1654
- Rohnert Park-Cotati Unified School District - V2-STATS 1978, Ch 296
- Roll,
 - 601 - R&T 601
 - Access by Appeals Board - R&T 1602
 - Access to & Inspection of - Rule 266
 - Addition of Claimants Other than Assessee - R&T 610
 - Affidavit of Completion - R&T 616
 - Affidavit of Completion by Assessor - R&T 616
 - Assessee - R&T 405, 610
 - Assessment Reduction Applications, for Current - LTA 91/53, 95/36
 - Base Year, Community Redevelopment - V2-H&S 33328
 - Base Year Value Corrections - Rule 264
 - Being Prepared, Defined - R&T 75.3
 - Board, Defined - R&T 109
 - Board Ordered Roll Changed - Rule 265
 - Board Prepared, as Unextended Roll - R&T 254
 - Certification of, by Assessor - R&T 616

(Roll, cont.)

- Changes - V2-R&T 4988, 4990
- Changes at Direction of Appeals Board - R&T 1614
- Changes by Appeals Board - R&T 1614, Rule 265
- Changes, Statute of Limitations - R&T 51.5, 531.2, 532, 866
- Charges for Property Placed on Roll after Delivery to Tax Collector - V2-R&T 2604
- Claimants Other than Assessee - R&T 610
- Content of - R&T 601-602, Rule 252
- Copy of, Acquisition by City/Other Jurisdictions - R&T 647, 649
- Corrections,
 - Annual Statement of, by Auditor - R&T 1647-1650
 - Base Year Value - Rule 264
 - Decline in Value, Within 1 Year after Delivery of Roll - V2-R&T 4831
 - Errors & Omissions - See Assessor's Errors; Errors
 - Generally - V2-R&T 4801-5170, Rule 263, 461
 - Payment over 4 Years - V2-R&T 4837.5
 - Procedure - V2-R&T 4834 et seq.
 - Prop 8, Within 1 Year after Delivery of Roll - V2-R&T 4831
 - Reductions, Approval by Board of Supervisors - V2-R&T 4835
 - State Assessed Property - R&T 758
 - Within 1 Year after Delivery of Roll, Declines in Value - V2-R&T 4831
- Cost of Copies to Other Tax Agencies - R&T 649
- Current, Defined - R&T 75.2, 125
- Defined - R&T 109, 601-602, Rule 252
- Definition of Board Prepared - R&T 109
- Delinquent,
 - Destruction of - V2-R&T 4377-4378
 - General - V2-R&T 2624, 2626-2634, 2707 (*See also Delinquent Roll*)
 - Notation of Redemption - V2-R&T 4109-4109.5
- Delinquent Tax Penalty, Entry on - V2-R&T 2623
- Delivered to Assessor /Collector by Auditor, 30 September - V2-R&T 2601
- Delivery to Auditor Upon Completion - R&T 617
- Destruction of - V2-R&T 4377
- Discharge of Accountability by Tax Collector for Small Sums of Delinquent Tax - V2 R&T 2923
- Entry of Corrections on - V2-R&T 4834.5
- Entry of Payment of Tax - V2-R&T 2614, 2614.5
- Equality of Secured/Unsecured Rolls - CAC XIII-12
- Extended Secured, Delivered by Auditor 16 October - V2-R&T 2601
- Extended, Minimum Contents - Rule 252
- Extended, Retention on EDP Equipment - R&T 109.6
- Extension of Past Jul 1 - R&T 155; LTA 03/022
- Extension, Official Acts of the Assessor - R&T 155, 155.3; LTA 03/022
- Extension, Official Acts of the Auditor & Tax Collector, by Controller - R&T 155, 155.3
- Failure to Complete, Civil Penalties - R&T 1366
- Index - R&T 615
- Information, Acquisition by Special Districts, Etc - R&T 647-649
- Information on - R&T 601-602, Rule 252
- Land Description - R&T 610
- Local,
 - Certification of, by Assessor - R&T 616
 - Defined - R&T 109
 - Index Preparation by Assessor - R&T 615
 - Notification of Assessment Amount - R&T 619, 612
- Lost or Destroyed, Reconstruction of - V2-R&T 4838
- Machine Prepared,
 - Contents - R&T 618
 - Definition - R&T 109.5
 - Delivery Date by Auditor - V2-R&T 2601
- Mining/Mineral Right - R&T 607.5
- Modification by State Board - R&T 1610.6
- Notation of Timberland Production Zone - R&T 433
- Notice of Assessment Amount - R&T 619, 621
- Notice of Tax Postponement entered on by Tax Collector - V2-R&T 2514
- Penalty, Entry on Roll - R&T 505, Rule 261
- Penalty, Form of and Entry on Roll - R&T 505, Rule 261
- Preparation - R&T 75.3, 601

(Roll, cont.)

Preparation of Index - R&T 615
Preparation of Timberland Roll - R&T 435
Property not on, Redemption of - V2-R&T 4104
Property Placed on Roll after Delivery to Tax Collector, Charges for - V2-R&T 2604
Reconstruction of Destroyed or Lost Roll - V2-R&T 4838
Retention on Electronic Data Processing-Equipment - R&T 109.6
Secured (*See also Assessment Roll; Secured Roll*),
 1st Installment Delinquent 10 December - V2-R&T 2617, 2704
 1st Installment Due 1 November - V2-R&T 2605
 Adjustment by State Board - CAC XIII-18
 Annual Assessment - R&T 405
 Assessee - R&T 405, 610
 Contents of - R&T 601-602, Rule 252
 Copies for Other Tax Jurisdictions - R&T 647, 649
 Copy Acquisition by Water Districts - R&T 647, 649
 Copy for Lighting Districts - R&T 647, 649
 Correction of Errors - R&T 51.5, V2-R&T 4840
 Data on - R&T 601-602
 Defined - R&T 109
 Delivery from Auditor to Tax Collector - V2-R&T 2601, 2603
 Entry of Mobilehome Assessment - R&T 5830
 Equality with Unsecured Roll - CAC XIII-12
 Extended, Delivered by Auditor 16 October - V2-R&T 2601
 Notice of Tax Postponement entered on by Tax Collector - R&T 2514
 Personal Prop Notification of Val/Ratio - R&T 619.2
 Personal Property on,
 1/2 Tax Due 1 Nov, Option - V2-R&T 2700-01
 All Tax Due 1 November - V2-R&T 2605
 General - R&T 109
 Lien Unsecured after Sale - V2-R&T 2189
 Placement of Personal Property on - R&T 109
 Property Mistakenly on, Cancellation of Tax - V2-R&T 4840
 Protested Payment for Lack of Notice - R&T 620
 Secured Personal Property Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
 Tax Distribution - V2-R&T 4653-4653.8
 Taxes Mistakenly on - V2-R&T 4840
 Transfer of Value to Unsecured Roll, Public entity Liable for Tax/Penalty - V2-R&T 2921.5
State Assessed Property, Placement on - R&T 745
Supplemental,
 Administrative Cost Fund Appropriations - R&T 75.65
 Appeal Application - LTA 91/53, 95/36
 CIO Placement on - R&T 75.11
 Defined - R&T 75.5
 Enrollment of Calamity Reductions on - R&T 170(i)
 Enrollment of Supplemental Assessments - Rule 255
 Info from Assessor to Auditor - R&T 75.42
 Lien against Real Prop, as - R&T 75.54
 New Construction, Placement on - R&T 75.11
 Taxes as Lien - R&T 75.54
Tax Increases Resulting from Corrections - V2-R&T 4836, 4836.5
Unsecured (*See also Unsecured Roll*),
 31 Oct Last Day to Pay 31 Aug Tax W/Out Penalty - V2-R&T 2922
 Assessee - R&T 405, 610
 Certification of, by Assessor - R&T 616
 Copy for Lighting Districts - R&T 648, 649
 Content of - R&T 601-602, Rule 252
 Delinquent 31 Aug - V2-R&T 2922
 Delinquent Tax - V2-R&T 2922, 2922.5, 2927-2927.5
 Discharge of Accountability by Tax Collector for Small Sums of Delinquent Tax - V2-R&T 2923
 Due Date of Tax - V2-R&T 2901, 2922
 Distribution of Tax - V2-R&T 4655-4655.4
 Entry of Payment by Tax Collector - V2-R&T 2913
 Equalized Corrections to Tax Collector - R&T 1651
 Information on - R&T 601-602, Rule 252
 Judgment Lien - V2-R&T 3103, 3105

(Roll)(Unsecured, cont.)

- Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
- Last Day to Pay 31 Aug Tax W/Out Additional Penalty is Oct 31 - V2-R&T 2922
- Lighting, Water & Irrigation District Written Requests for Info - R&T 648
- Mailing of Tax Bills no later than 30 days prior to Delinquency - V2-R&T 2910.1
- Payment by Mail - V2-R&T 2929
- Payment of - V2-R&T 2910.7, 2913-13.5, 2928.1, 2929 (*See also Unsecured Roll Payment*)
- Personal Property on Sold Secured Parcel, to be Placed on - V2-R&T 2189
- Presumption of Payment at Destruction of - V2-R&T 2928.1
- Pro Rata Payment - V2-R&T 2927.7
- Property on, Description for Water Districts - R&T 647, 649
- Recordation of Judgment/Lien - V2-R&T 3103
- Satisfaction of Judgment - V2-R&T 3107
- Seizure & Sale for - V2-R&T 2951-2963
- Summary Judgment - V2-R&T 3101
- Tax Collector Access to Certain Assessor's Records - R&T 408(d)
- Tax Rate - V2-R&T 2905
- Roll Being Prepared, defined - R&T 75.3
- Roll Changes - See Roll, Changes
- Roll Corrections – See Roll, Corrections
- Roll Damaged/Destroyed/Lost, Reconstruction of - V2-R&T 4838
- Roll Extension – See Roll, extension
- Roll Information – See Roll, Information
- Rounding,
 - Annual Inflation Factor, to nearest one-thousandth of 1% - R&T 51, LTA 99/53
 - Nearest Dollar, to, Vehicle License Fee - V1-VEH 10759
- Royalty Exclusions, Government, Oil & Gas - R&T 107.2, 107.1-107.3, *Oryx v. Kern County*
- RR Car - Private Railroad Car Tax Law, Blue Tab Section of V1
- Rubber-Tired Vehicle Equipment, Assessment - R&T 994
- Rule(s) (*See also Regulations*),
 - Board Foot Log, Defined - Rule 1022
 - General - Property Tax Rules of State Board of Equalization, Purple Tab, V1
 - Grading, Timber - R&T 434.1
 - Timber Grading, SBE - R&T 434
- Rulings, Written, Requests for, from the Assessor, Taxpayers' Bill of Rights - R&T 5909
- Rummage Sale Storage Area, Charitable Organizations, Museum Support - R&T 214.14(d)

S

S&H - Streets & Highways Code, Gold Tab Section, V2

Sacramento County, Erroneous Refund Trials, Timber Tax - V1-Timber 38622

Sailor & Soldier Relief Act - See Soldier & Sailor Relief Act

Salaries, of State Board of Equalization Members - V2-Gov 15603

Sale(s),

90 Days after Lien Date, use as Comparable - R&T 402.5

Accounts Receivable, to Pvt. Debt Collectors - [Gov 16580 et seq.]

Bill of, Property Sold for Unsecured Tax - V2-R&T 2960

Comparable - R&T 402.5, Rule 4

Comparable, Required Adjustments - Rule 4, *Main & Von Karman Assoc v. Orange Co*

Comparable, to be within 90 Days of Lien Date - R&T 402.5

Defined - V2-VEH 5901

Leaseback as CIO, and - Rule 462.200(d), See *Pacific Southwest Realty v. LA*

List of - R&T 408.1

Operation of Law, by, Tax-Defaulted Property - V2-R&T 3436-3448

Personal Property on Secured Roll at Sale of Real Property - V2-R&T 2189

Post Lien Date Information, Appeals, 90 Day Rule - R&T 402.5, *B of A v. County of Fresno*

Price - See Sales Price

Property, of, Quiet Title Action - V2-R&T 3965

Property, of, Railroad Car Tax - V1-RRCar 11513

Property, of, to Recover Unsecured Roll Tax - V2-R&T 2951-2963

Real Property with Secured Personal Property at Time of Sale, Lien - V2 R&T 2189

Residential Dwelling, of, Tax Postponement - V2-Gov 16210-16214

Secured Personal Property at Sale of Real Property - V2-R&T 2189

Seizure of Vehicles, and, to Collect Vehicle License Fee - V1-VEH 10877

Tax Deed, Recision of - V2-R&T 3731, 3731.1

Tax-Defaulted Property - See Tax-Defaulted Property, Sale

Tax-Defaulted Property, of, Min. Bid as Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5

Tax-Defaulted Property Between Tax Agencies, of - V2-R&T 3841

Taxes Owed, for, Distribution of Proceeds from, Priorities - V2-R&T 2192.2

Two Year Transfer List, Access to and Fee to Inspect - R&T 408.1

Sale and Seizure, of Vehicle, to Collect Vehicle License Fee - V1-VEH 10877

Sales See Sale(s)

Sales and Use Tax,

Apportionment Contract, Local Govt - CAC XIII-29

Compensation Fund - R&T 97.68

Exemption, Defined - V2-R&T 2214

Exemption Revenue Loss Reimbursement - V2-R&T 2230

Exemption Reimbursement - V2-R&T 2230

Excess Reduces Cigarette Tax Subvention - R&T 100.2

Reimbursement for Revenue Loss - V2-R&T 2230

Sales Price,

Adjustments to Cash Equivalent - Rule 4

Adjustments Mandatory - Rule 4, *Main & Von Karman Assoc v. Orange Co.*

Allocated Based on Relative Fair Market Value - Rule 2

Allocation, Multi-Parcel Sales - Rule 2

Improvement Bonds - R&T 110, LTA 99/12

Minimum, Sale of Welfare Exempt Tax-Defaulted Property - R&T 3698.5

Presumption as Value - R&T 110(b), Rule 2, LTA 99/12

Significant Deviation is 5% - Rule 2

Value Allocation - Rule 2

Value as,

5%, Deviation of sales price from indicated full cash value may overcome presumption of sales price as value
- Rule 2

CIOs Incomplete/Not Timely Filed, Exclusion - Rule 2

Legal Entity Exclusion - Rule 2

Possessory Interest Exclusion - Rule 2

Sales Tax,

Apportionment Contract, Local Govt - CAC XIII-29

Exemption, Defined - V2-R&T 2214

Exemption Revenue Loss Reimbursement - V2-R&T 2230

Exemption Reimbursement - V2-R&T 2230

Excess Reduces Cigarette Tax Subvention - R&T 100.2

Reimbursement for Revenue Loss - V2-R&T 2230

Salt Pond, Defined - V2-Gov 51201
 Same Issue, Defined - R&T 830
 Sampling Survey, Assessment Practices - See SBE
 San Bernardino County,
 1985-86 Revenue Allocation Modifications - R&T 97.32
 Digitized Images, County Recorder - V2-Gov 27279.1
 San Diego County, Fire Company Volunteer - V2-STATS 1983, Ch 406
 Sanitary Districts, Boundary Changes - V2-Gov 54904
 Sanitary Landfill, as New Construction - Rule 124(a)
 Sanitation Districts, Ventura Regional - R&T 99.5
 Santa Clara County, Revenue Allocation - R&T 97.41
 SAPE, Defined - R&T 97.32
 SAPE Formula, Defined - R&T 97.32
 Satellite Wagering Facility, 2% Commission Retained, not for Property use - V2-B&P 19605.7-.71
 Satisfaction of Judgment, Unsecured Taxes - V2-R&T 3107
 Satisfaction of Lien,
 General - V2-R&T 2801, 2811, 2812, 4131
 Separate Assessment to Provide for, State Policy - V2-R&T 2801
 Tax-Defaulted Property - V2-R&T 4131
 Saturdays, Sundays and Holidays, Filing Deadlines falling on - R&T 166, 724, V2-R&T 3351
 SB-813 - Effective July 1, 1983, See Supplemental Assessments.
 SBE (*See also State Assessed Property*),
 10 Largest Counties, Sampling of Assessment Practices, Survey of - R&T 75.60
 Acts Regulated by, Time Extensions - Rule 1051
 Administration of Private Railroad Car Tax - V1-RRCar 11651-55
 Adopts Railroad Car Assessments by August 1 - V1-RRCar 11336
 Adopts Roll & Transmits to Auditors by 31 July - R&T 756
 Advisory Services - V2-Gov 15624
 Agent under Gov Code 15626 Defined, Contributions Disclosure - V1-HPR 7004
 Aircraft Assessment Standards & Guide - R&T 5364
 Aircraft Cost & Value Data, Approval of Commercial Cost Guides for - R&T 5364
 Allocation of Revenue, Utility Serving no more than Two Counties, New Construction - R&T 98.8
 Annotations of Board Opinions & Letters - All of Vol 3 of the PTLG
 Announce Open Space Interest Component - R&T 423, 439.2
 Annual Assessment of State Assessed Property - R&T 721
 Annual Meeting with Assessors Required - V2-Gov 15607
 Annual Report to Governor - V2-Gov 15616
 Annual Schedule of Unitary/Nonunitary Actions - Rule 901.5
 Annual Statistical Statement to - R&T 407
 Application for Review/Equalization, 3rd Monday in July - R&T 1840
 Appointments, Timber Advisory Board - R&T 431, 434.2
 Appraisal Commission, Representative Membership - R&T 1716
 Appraisal Practices Data Provision to Assessors - R&T 401.5
 Appraiser Certification - R&T 670, 673, Rule 282, 283
 Approval, Commercial Cost Services for Cost & Value Data, Aircraft - R&T 5364
 Assessed Property - *See also State Assessed Property*
 Assessed Property, Assessor Provided Value Info - R&T 831
 Assessed Property, Ratio of Assessment - R&T 722
 Assessed Value Modifying Factor, Schools - V2-Ed 41200
 Assessment of Pipelines - CAC XIII-19
 Assessment Practices Surveys - R&T 75.60, 15640-15645
 Assessment Practices Survey, Sampling Survey of 10 Largest Counties - R&T 75.60
 Assessment Procedures, Local Surveys - V2-Gov 15640-15646
 Assessment Uniformity, to encourage - R&T 169
 Assessment, Acts Due on Weekends/Holidays - R&T 724
 Assessment, Placement on Roll - R&T 745
 Assessor to Provide Info re: State Assessed Property - R&T 831
 Assessors' Consolidated Copy of Board Decisions - R&T 744
 Assessors' Office equip, books, furniture, office stationery, provided by SBE - R&T 1251-1256
 Attendance before Board - V2-Gov 15617
 Adjudicatory Proceedings under Gov Code 15626 - [HPR 7003]
 Authority to Lease & Hire Real/Personal Property - V2-Gov 15621
 Authority to Settle Lawsuits - R&T 744, Uncodified Gen Law Provisions, AB 2737, Ch 93, 1992
 Board Decisions, Transmittal of Consolidated Copy to Assessor - R&T 744
 Board Member Contribution Disclosure - [HPR 7001-7011]
 Board Member Contribution Disc under Gov 15626 - [HPR 7001-7011]

(SBE, cont.)

Certificate re: Payment of Timber Tax - V1-Timber 38561-63
Claim for Refund - V1-HPR 5070
Collection of Delinquent Tax, Fixture/Personal Property - R&T 760
Commercial & Industrial Cost Estimating Services, SBE Approval - R&T 401.5
Commercial Cost Services for Aircraft, Approval of - R&T 5364
Comparable Sales Approach, use of - R&T 1815
Computation of Local Govt Property Assessment Ratio - R&T 135, 987
Computation of Section 11 Assessment Ratio - R&T 987
Conferences with Other Officials - V2-Gov 15610
Confidentiality of Information - V2-Gov 15619
Conflicts of Interest forbidden - V2-Gov 15625
Consolidated Copy of Board Decisions to Assessor - R&T 744
Contract Audit Program - V2-Gov 15624
Contracts with Assessor's. etc., for Other Services - V2-Gov 15624
Contribution Disclosure,
 Board Member, Gov Code 15626 - [HPR 7001-7011]
 General - V2-Gov 15626, [HPR 7001-7011]
 Return of, under Gov Code 15626 - [HPR 7010]
Cost Data, Commercial & Industrial Cost Estimating Services, SBE Approval - R&T 401.5
Cost Estimating Services, SBE Approval - R&T 401.5
Cost & Value Guides, Aircraft, Approval of - R&T 5364
County Allocation, Electrical Generation Facilities - R&T 100.9, 721.5; LTA 03/009
County Assessment Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Damaged Timber, to Consult Timber Advisory Board - V1-Timber 38204
Delinquent Personal Property/Fixture Tax, Collection of - R&T 760
Destruction of Records after 6 Years - R&T 834
Disclosure, of Contributions - V2-Gov 15626, [HPR 7001-7011]
Disposition of Tax Held by, at Termination - V1-Timber 38565
DMV Photos obtained - V2-Gov 15618.5
Draft Exemption forms/Checklists Due from Assessors, 1 Dec - Rule 101
Equalization Hearing,
 General -V1-HPR 5070-5087
 Items Subject to Official Notice - V1-HPR 5079
 Jeopardy Determination - V1-HPR 5030-36
 Timber Yield Tax Law - V1-HPR 5040-43
Equalization of Annual State Assessed Roll - R&T 721
Equalization of State Assessed Property where City Assesses - R&T 1901-03
Equipment, books, furniture, office room, stationery for Assessors - R&T 1251-1256
Escape Assessments - R&T 758
Estimate of Total State Assessed Value to Auditor - R&T 755
Estimates of State Assessed Value to Auditor by July 15 - R&T 755
Examination of Owner's Books/Paper/Records - V2-Gov 15618
Exemption Forms - Rule 101
Extension of Time for Reports to be Filed with - V2-Gov 15620
Failure to Receive Notice Does not Affect Validity - R&T 725
Failure to Seek Property Statement Does not Affect Assessment - R&T 829
Fees Charged by, for Revenue District Boundary Changes - V2-Gov 54902.5
Fees for Certified Copies of SBE Records - V1-HPR 5083
Fees for Maps/Statements, Redevelopment Agency - V2-H&S 33328.4
Fees for Record Copies - V1-HPR 5083
Filing Fees, Community Redevelopment Project Maps, Etc - V2-H&S 33328.4
Finality of Assessments - R&T 733
Fixtures & Personal Property Delinquent Tax, Collection of - R&T 760
Forms,
 Checklist to Assessors by 1 Nov, and - Rule 101
 Copies of Assessors' Forms by 15 October - Rule 171
 Prescribed,
 Board for Assessors, by - R&T 1254
 Business Property Statements to Assessor, 31 August - R&T 452
 Copies from Assessors by 15 October - Rule 171
 Exemption Procedures & Forms - R&T 101, 251
 General - R&T 441, 441.5, 452, 469, 1254, Rule 171
Government Code Provisions - Green Tab Section, V2
Handbooks, Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Hearings, Withdrawal of Exhibits - V1-HPR 5087

(SBE, cont.)

Hears Appeals on Unitary/Nonunitary Property, 5 October – LTA 90/02
Historical Property Yield Rate Component - R&T 439.2
Homeowners' Exemption Info to be Provided by Assessors - R&T 218.5
Incompatible Activities forbidden - V2-Gov 15625
Industrial & Commercial Cost Estimating Services, SBE Approval - R&T 401.5
Information Disclosure - V2-Gov 15619
Inspection of Railroad Car Tax Roll from August 1 to 21 - V1-RRCar 11337
Inspection of Work of Local Officials - V2-Gov 15612
Insurance Company Assessment - CAC XIII-28
Intangible Rights and Principle of Unit Valuation, - R&T 110(d)(2)
Jeopardy Assessment Determination, Railroad Car Tax - V1-RRCar 11351
July 15 First Day to Inspect Board Roll - R&T 755
Last Day to Complete Unitary/Nonunitary Appeals, 31 Dec - R&T 744
Letters & Opinions, Annotations of - All of Vol 3 of PTLG
Letters to Assessors (LTAs), Reliability of - LTA 85/111, 86/57, 89/73, 90/71
Levy of Private Railroad Car Tax, 1 October - V1-RRCar 11401
Local Considerations & Methods Applicable -R&T 1816
Maintain Listing of Counties Appeal Filing Period - R&T 1603
May Require Assessor to Report Info in His Possession - R&T 831
Measurement/Adjustment of County Assessment Levels - CAC XIII-18
Meetings, Location and Time - V2-Gov 15609
Members,
 Election - CAC XIII-17
 Employees - V2-Gov 15605.5
 Powers and Duties - V2-Gov 15623
 Qualifications - V2-Gov, 15602
 Salaries - V2-Gov 15603
 State Controller as - CAC XIII-17
 Vacancies - V2-Gov 15602
Mobilehome Assessment Rules & Regulations - R&T 5840, V2-Gov 15606.1
Mobilehome Information Exchange - R&T 5842
Modification of Local Roll - R&T 1610.6
New Construction. Utility Serving Two Counties, Revenue Allocation - R&T 98.8
Notice of Equalization Hearing, Lawsuit Settlement Sufficient - R&T 744
Notice of Proposed allocated Unitary Value - R&T 746
Notification of Nonunitary Valuations - R&T 732
Notified by AAB Clerk of Counties Appeal Filing Period - R&T 1603; LTA 03/015, 04/013, 04/026, 05/021, 05/030
Obtain Copies of DMV Photos to Enforce R&T Code - V2-Gov 15618.5
Office equipment, books, furniture, office room, stationery for Assessors - R&T 1251-1256
Open Space Land Yield Rate Component - R&T 423
Opinions & Letters, Annotations of - All of Vol 3 of the PTLG
Party under Gov Code 15626 Defined, Contribution Disclosure - [HPR 7004]
Participant under Gov Code 15626 Defined, Contribution Disc - [HPR 7004]
Personal Property/Fixtures, Delinquent Tax, Collection of - R&T 760
Petitions, Etc, Filing by Proper Parties - V1-HPR 5070.
Pipelines, Assessment by - CAC XIII-19
Powers & Duties - V2-Gov 15606, 15606.1
Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Prescribe Property Tax Exemption Procedures & Forms, to - R&T 251
Prescribed Exemption forms/Checklist to Assessors by 1 Nov - Rule 101
Prescribed Forms - R&T 441, 441.5, 452, 469, Rule 171
Prescribed Forms, Copies from Assessors by 15 October - Rule 171
Prescribed Property Statements to Assessor, 31 August - R&T 452
Principle of Unit Valuation Usage - R&T 723
Principle of Unit Valuation, Intangible Rights - R&T 110(d)(2)
Privately Produced Cost Estimating Services, SBE Approval - R&T 401.5
Procedures & Forms - R&T 101, 251
Property Releases Subject to Liens Caused by Escape Assessments - R&T 867
Property Appraiser Certificate to sit on Assessment Appeal Board - R&T 1624, 1624.05
Property Statement Filing Deadline - Rule 901
Property Statements - See Property Statements
Property Tax Administration Grant Program, to Assist in Evaluation - R&T 95.35
Property Tax Administration Program, to Assist in Evaluation - R&T 95.31
Public Utilities Assessment - CAC XIII-19
Quorum for Equalization Hearing, Defined/Required - V1-HPR 5072

(SBE, cont.)

Railroad Car Tax Reassessment Decisions - V1-RRCar 11341
Ratio of Assessment - R&T 722
Reassessment Petition,
 Burden of Proof at Hearing - Rule 914
 Content - Rule 906
 Evidentiary Hearings - Rule 913
 Hearing - R&T 742, 743
 Hearing Decisions/Findings, Notice of - R&T 744
 Hearing Location - Rule 910
 Hearing Procedure - Rule 911
 Notice of Decision - Rule 915
 Oral Hearing - Rule 908
 Petitioner Examination - Rule 912
 Scope of Hearing - Rule 909
 Time allotments - Rule 910
 Time Schedule - Rule 905
 Timeliness - Rule 907
Reassessment,
 Correction of Allocation Petition Filing - R&T 747
 Hearing on Petition for Allocation Correction - R&T 748-9
 Hearing, Finality of Decision - Rule 916
Record Access Request by CA Forest Products Commission - [F&A 77624]
Records Destruction - V2-STATS 1915 Ch. 59
Registration of Timber Owners - V1-Timber 38351
Regulations - V2-Gov 15606.5
Representative Period Designation, Aircraft Assessment - R&T 1153
Requirement of Assessor to Provide Requested Info - R&T 407
Revenue Allocation, Utility Serving Two Counties, New Construction - R&T 98.8
Roll Corrections - R&T 758
Roll, Transmission to Auditor - R&T 756, 757
Rules/Regs, Declaratory Relief from - R&T 538, (*See also Declaratory Relief*)
Rules/Regs, Obligation of Assessor to Follow - R&T 538
Sale of Documents, Etc - V2-Gov 15622
Sampling,
 Assessment Practices, of, Certification without Sampling Survey - R&T 75.60
 Assessment Practices, of, Sampling Survey of 10 Largest Counties - R&T 75.60
 County Assessment Practices Surveys - R&T 75.60, V2-Gov 15640-15645
Schools, Factor to Modify Assessed Values - V2-Ed 41200
Secretary, Appointment/Duties - V2-Gov 15604-15605
Section 11 Property, Equalization Actions, Notice of Hearing to Auditor/Assessor- R&T 1840
Section 11 Property, Equalization Application - R&T 1840
Settlement Recommendations of Civil Tax Matters - [R&T 6901, 7093.2]
State Assessee's, Reassessment Petitions - R&T 759
Statewide Assessment Uniformity, to encourage - R&T 169 (1993)
Subpoenas of Board Employees, Appeal Hearings - R&T 1609.5
Subpoenas, of Records/Witnesses - V1-HPR 5086, V2-Gov 15613
Survey, Assessment Practices, Sampling of 10 Largest Counties - R&T 75.60
Survey, County Assessment Practices - R&T 75.60, V2-Gov 15640-15645
Tax Agency Consolidation - R&T 38
Tax Collector use of Unsecured methods to collect State Assessed PP/Fixture Tax - R&T 670, 867
Taxpayers' Advocate Annual Report - V1-R&T 5910
Taxpayers' Bill of Rights, Generally - V1-R&T 5900-5911
Timber Advisory Board, Consultation with, Damaged Timber - V1-Timber 38204
Timber Grading Instructions & Rules - R&T 434
Timber Owners to Register with - V1-Timber 38351
Timber Tax Rate, 31 Dec Last Day to Adjust Certify - V1-Timber 38202-03
Timber Yield Tax Responsibilities - See Timber Tax
Training & Advice to Assessors - V2-Gov 15606, 15606.5-15608
Training and Advice from - V2-Gov 15606-15608
Transcription of Recording, Equalization Hearing - V1-HPR 5083
Unitary or Nonunitary Reassessments - R&T 741
Unitary Property Values, Mailing of Notice - R&T 731
Unitary Property, allocated Assessed Value - R&T 746
Unitary Property, Intangible Rights - R&T 110(d)(2)
Unsatisfactory Owner Reports, Assessment - V1-RRCar 11314

(SBE, cont.)

- Welfare Exemptions,
 - Board Duties - R&T 254.6
 - Review Procedures - Rule 136
- Write Rules & Regulations of Racehorse Taxation, to - R&T 5871
- Scale Floor plan Drawing, Copy for Assessor - R&T 72
- Scaling Date, Defined - V1-Timber 38108
- Scenic, Trail and Conservation Easements, Assessment of - R&T 402.1
- Scenic Easement Deeds, Modification - R&T 424
- Scenic Easements, Assessment of - R&T 402.1
- Scenic Highway Corridors,
 - Defined - V2-Gov 51201
 - Open Space Land - V2-Gov 51205.5
- Scenic Restriction, Defined - R&T 421
- Schedule, Annual, of SBE Unitary/Nonunitary Actions - Rule 901.5
- School Building Lease/Purchase Fund, Transfers from General Fund - R&T 100.1
- School Districts (*See also Schools*),
 - Ad Valorem Property Tax - R&T 93, 97.65
 - Aircraft Revenue Distribution - R&T 5452-5454
 - Boundary Changes - V2-Gov 54903.1
 - Calistoga Joint Unified - V2-STATS 1978, Ch 296
 - Cotati-Rohnert Park Unified - V2-STATS 1978, Ch 296
 - Defined - V2-R&T 2208.5
 - Facilities Improvement Districts to Provide SBE w/TRA Data - Ed 15301 (not in PTLG)
 - Impoundment of Disputed Revenue - V2-Ed 14240
 - Increased Revenue Allocation, Due to CIO - R&T 75.70
 - Increased Revenue Allocation, from New Construction - R&T 75.70
 - Revenue allocation & Distribution - V2-ED 41203.1, 41023.3, 41204.4
 - Taxes, Annual Levy of - CAC XIII-21
- School Entities, Defined - R&T 95
- School Exemption (*See also Exemptions*),
 - Affidavit Contents - R&T 259.10
 - Annual Affidavit Filing - R&T 254
 - General Provisions - CAC XIII-3, R&T 202
 - Late Claims - R&T 270
 - Property used by Student Organization - R&T 202.6
- School Facilities Improvement District, to Provide SBE with TRA Data - Ed 15301 (not in PTLG)
- School Buses, Vehicle License Fees - V1-VEH 10782
- Schools,
 - Allocation of Property Valuations - V2-Ed 42214
 - Buses, Vehicle License Fees - V1-VEH 10782
 - Collegiate Grade, Less than, Welfare Exemption - R&T 214.4, 214.5
 - Cost Reimbursement,
 - Appropriations - V2-R&T 2240
 - Bills re: Legislative Counsel Determination - V2-R&T 2241, 2244
 - Claim Amount Limitation - V2-R&T 2233
 - Claim Filing - V2-R&T 2218.5, 2235
 - Estimates by Dept of Finance - V2-R&T 2242, 2243
 - Legislative Counsel Determination - V2-R&T 2241, 2244
 - May be used for Any Public Purpose - V2-R&T 2232
 - Statute Review, Dept of Finance - V2-R&T 2246
 - Exemption of Buses from Vehicle License Fees - V1-VEH 10782
 - Exemption of Property used by Student Organizations - R&T 202.6
 - Facilities Improvement Districts, to Provide SBE with TRA Data - Ed 15301 (not in PTLG)
 - Factor to Modify Total Assessed Value, SBE - V2-Ed 41200
 - Less than Collegiate Grade, Welfare Exemption - R&T 214.5
 - Minimum Funding, Determination of - V2-Ed 41200-41207
 - Nursery, Welfare Exemption - R&T 214, 221
 - Postsecondary - See Postsecondary
 - Property Tax Revenue Allocation - R&T 97.1
 - Public, Exemption,
 - Annual Affidavit Filing - R&T 254
 - Annual Affidavit, Contents - R&T 259.10
 - General Provisions - CAC XIII-3, R&T 202
 - Late Claims - R&T 270
 - Property used by Student Organizations - R&T 202.6

(Schools, cont.)

Public, Leasing Property, Tax Reductions - R&T 202.2
Revenue allocation & Distribution - V2-ED Code 41203.1, 41023.3, 41204.4
School Buses, Vehicle License Fees - V1-VEH 10782
State University of California - See State University of California
Theatrical & Theatrical Institutes - V2-PRC 5140, 5141.1
University of California - See University of California
Science, Exemption of Property used for Scientific Purposes - R&T 214
Sciences, California Academy of, Exemption - CAC XIII-4, R&T 203.5
Scientific Purposes,
 Exemption of Property used for - R&T 214
 Property used for, Welfare Exemption - R&T 214
Sculpture, Defined - R&T 217
Sealed Bids, Tax-Defaulted Property - V2-R&T 3692
Second Installment,
 Delinquent Penalty - V2-R&T 2618, 2705
 Due Date - V2-R&T 2606-2607.1, 2618, 2705
Secretary of,
 Resources, Approval of New LCA Contracts - V2-Gov 51256.1
 Resources, List of LCA Property To, 31 October - V2-Gov 16144
 State Board, Appointment/Duties - V2-Gov 15604-15605
Section,
 16th or 36th, Cancellation of Tax Lien on - V2-R&T 5071-5073
 Defined - R&T 10
Section 8 Property,
 Excluded from Supplemental Assessment - R&T 52, 75.14
 Open Space and Historical Properties - CAC XIII-8
Section 10 Property, Nonprofit Golf Courses - CAC XIII-10
Section 11 Assessments - CAC XIII-11, R&T 987
Section 11 Property (*See also SBE, Section 11; Government Property; Local Government Property*),
 1966 Lien Date - R&T 987
 Assessable Government Owned Land - CAC XIII-11
 Computation of Assessment Ratio - CAC XIII-11
 Govt Entities from outside CA not Exempt - CAC XIII, Sec 11, XIIB-8(d)
 Guidelines for the Assessment Of - LTA 00/037
 Equalization, Review, & Adjustments - CAC XIII-11
 Excluded from Supplemental Assessment - R&T 52, 75.14
 Public Employees Retirement System - LTA 83/03
 SBE, Equalization Application - R&T 1840
Secured Roll (*See also Assessment Roll; Local Roll; Roll, Secured*),
 Consolidated Tax Statements, Written Request prior to Sep 1 - V2-R&T 2611.7
 Defined - R&T 109
 Information on - R&T 601-602, Rule 252
 Penalty, Entry of and Form of on Roll - R&T 505, Rule 261
Securities,
 Coop Housing Corporation Stock Transfers, CIOS - R&T 61, Rule 462
 Corporation Stock Transfer/Purchase, CIOS - R&T 64, Rule 462.180
 Exempt - R&T 234
Security,
 Disposition by SBE at Termination of Business - V1-Timber 38565
 Interest, Addition of Other Claimants to Roll, Documentation for - R&T 610
 Oil & Gas Lease as , for Payment of Tax - V2-R&T 2189.5
 Sufficiently Secured, not, Tax Rate - V2-Gov 29017
 Timber Tax, for - V1-Timber 38501
Security & Exchange Commission Instruments, Exempt from Transfer Tax - V1-DTTA 11924
Security Interest, Addition of Other Claimants to Roll, Documentation for - R&T 610
Security Transactions, Change in Ownership - Rule 462.200(a)
Seed Potatoes, Exempt - R&T 234
Seedlings, As Business Inventory - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
Segment in Dispute,
 Individual Right of Way, or, Inter-County Pipelines, Appeals must be filed on - R&T 408.8
 Inter-County Pipelines, Appeals must be filed on - R&T 401.8
Segment of Pipeline Lands and Rights of Way, Combination into Single Assessment - 401.13
Segregation, Tax - V2-R&T 2188.4, 2821-2827
Seismic Rehabilitation, not Supplemental New Construction - R&T 74.5, LTA 99/60
Seismic Rehabilitation Improvements - R&T 74.5, LTA 99/60

Seismic Retrofitting Improvements,
 Building Dept Report of Value to Assessor - R&T 74.5(c)
 Certification by Owner to Building Dept - R&T 74.5(c)
 General - CAC XIII-2(c), LTA 99/60
 New Construction, not - Prop 127, 6Nov90 - CAC XIII

Seismic Safety Improvements, New Construction Exclusion - R&T 74.5, LTA 99/60
 Seismic Safety Modifications, not Supplemental New Construction - R&T 74.5, LTA 99/60
 Seized Property, Sale of, Jeopardy Determination - V1-HPR 5033
 Seizure, and Sale,
 Delinquent Taxes - V2-R&T 2963
 Property, of, for Payment of Unsecured Tax - V2-R&T 2951-2963
 Property, of, Timber Yield Tax - See Timber Tax, Seizure
 Vehicles, of, to Collect Vehicle License Fee - V1-VEH 10877

Seizure, of Property, Railroad Car Tax - V1-RRCar 11511
 Self-Employed Individual Exclusion, Hand Tool Exemption - R&T 241

Senior Citizens,
 Base Year Transfer - See Aged Persons
 Housing Exemption - See Aged Persons
 Property Tax Assistance- V2-R&T 2505, 2514, 2615.6
 Tax Postponement - See Tax Postponement
 Welfare Exemption - See Aged Persons

Senior Citizens Mobilehome Property Tax Postponement Law - V2-R&T 2514

Separate Accounts,
 Life Insurance Company, Public List - R&T 441.1(a)(4)
 Life Insurance Company Property in - R&T 441.1, 480.7, 487, [INS 10506]

Separate Appraisal Unit, Mining Property – R&T 53.5

Separate Assessment,
 Applications/Computations - V2-R&T 2821-2827
 Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
 Community Apartment Project - V2-R&T 2188.7
 Condominium Units - V2-R&T 2188.6
 Condominiums - V2-R&T 2188.3, 2188.6
 Condominiums, of, when Assessor may - V2-R&T 2188.6
 Condominiums, Request for - V2-R&T 2188.3, 2188.6
 General - V2-R&T 2188-2189.2, 2801-2827
 Housing Cooperative - V2-R&T 2188.7
 Improvements on Leased Land - V2-R&T 2188.1-.2
 Improvements to Other than Land Owner - V2-2188.1-.2
 Land & Imps - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2821-2823
 Land in Multiple Revenue Districts -R&T 606
 Leased Land - V2-R&T 2188.4
 Mobilehome - V2-R&T 2188.10
 Mobilehome Park Portion - V2-R&T 2188.10
 Multiple Revenue Districts, Parcels in -R&T 606
 Multiple Tax Rate Areas, Parcels in -R&T 606
 Parcel, of - V2-R&T 2821, 2822, 4151
 Parcels in Multiple Revenue Districts -R&T 606
 Planned Developments (PUDs) - V2-R&T 2188.5
 Policy and Intent of Legislature - R&T 2801
 Provide for Payment of Tax, to, State Policy - V2-R&T 2801
 Redemption of Tax-Defaulted Property - V2-R&T 4151-4159
 Redemption Installments - V2-R&T 4158
 Satisfy or Remove Lien, to, State Policy - V2-R&T 2801
 Statement of Separate Ownership - V2-R&T 2188.2
 State Policy and Intent – V2-R&T 2801
 Stock Co-ops - V2-R&T 2188.7
 Timeshare Estate in Timeshare Project - V2-R&T 2188.8
 Timeshare, Fee for - V2-R&T 2188.8-2188.10
 Timeshare Project - V2-R&T 2188.9
 Undivided Interests - V2-R&T 2188.11

Separate Parcels, Redemption Installments - V2-R&T 4158
 Separate Redemption, of Parcels - V2-R&T 4158
 Separate Valuation (*See also Separate Assessment*),
 Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823
 Parcels, of - V2-R&T 2823

September 1,
 Board of Supervisors to set Tax Rates - Gov 29100
 Deadline for Written Requests for Consolidated Tax Statements - V2-R&T 2611.7
September 5, Account to Auditor for Money Collected - V2-R&T 2616
September 8,
 Following June 30 Delinquency, Default Notice - V2-R&T 3371-2
 List of Tax-Defaulted Property Published - V2-R&T 3371
September 15, Last Day to File Assessment Appeal, 601 Roll - R&T 1603, LTA 91/53, 95/36, 03/015, 04/013, 04/026, 05/021, 05/030
September 20, Last Day to File Petition for Reassessment - V1-RRCar 11338
September 25, Auditor Files Transactions/Receipts W/Tax Collector - R&T 2616
September 30,
 HCD Reports New Mobilehome Owners to Assessors - R&T 5841
 Roll Delivered to Collector or Assessor - V2-R&T 2601
September 4th Monday In,
 1st Class County Equalization Board Meets - R&T 1604
 Machine Prepared Roll Delivery by Auditor - V2-R&T 2601
Service(s),
 Deficiency Determination Notice, of - V1-Timber 38417-19
 Entrepreneurial - Rule 6(b)
 Higher Levels of, Reimbursement to Local Govt - CAC XIIIIB-6
 One Way Paging, not a Telephone Corporation - R&T 325.3, [PUC 234]
 Process, of, Timber Yield Tax - V1-Timber 38515
 US. Forest, Timber Volumes - Rule 1027
Service Areas, County,
 Emergency Medical, Formation - V2-Gov 54916.2
 Maximum Tax Rate - V2-R&T 2262.2
 Recreation, Formation of - V2-STATS 1978, Ch. 381
Service of Process,
 Actions against State - R&T 160
 Timber Tax Actions to Enforce Payment - V1-Timber 38515
Service Station Fixtures, Assessment of - See SBE Letter 88/24
Services - See Service(s)
Settling Pond, Mining Property, Separate Appraisal Unit – R&T 53.5
Severely and Permanently Disabled, Defined - R&T 63.1, 74.3
Severely and Permanently Disabled Person, Defined - R&T 69.5(i), 74.3(b)
Severely Disabled Persons - See also Disabled Persons
Shall, Defined - R&T 16
Share Claim, of Other Tax Agencies, Tax Deed Sale - V2-R&T 3721-3724
Shasta & Monterey County Tax Allocations - R&T 98.66-98.68
Shasta Dam Area Public Utility District - V2-STATS 1987, Ch 1378
Signature,
 Defined - R&T 18
 Facsimile, Tax Collection - R&T 168
 Required on Property Statement - Rule 172
Significant Deviation from Sales Price is 5% - Rule 2
Single Assessment, Pipeline Lands and Rights of Way, Segment Combination - R&T 401.13
Single Family Dwelling, Assessment - CAC XIII-9, R&T 167, 401.4
Single Family Residence,
 Assessment - CAC XIII-9, R&T 167, 401.4
 Open Space Land Valuation - See LCA Valuations
 Owner Occupied, Defined - R&T 401.4
Singular, Defined - R&T 13
Site, Open Space Land Valuation - See LCA Valuations
Situs,
 Aircraft and Parts Etc., of - R&T 1151, Rule 201
 Aircraft Assessment, for - Rule 202, 203
 Goods in Transit - R&T 1019, Rule 203
 Movable Property, of - Rule 205
 Property, of - Rule 204
 Registered Mobilehomes, of, Biannual DMV Report to Auditor - V1-VEH 11003.1
 Update of DMV Trailer Coach Report by Assessor - V1-VEH 11003.2
Sketch, Defined - R&T 217
Slander, Govt Official Defamation Action Liability - *Nadel v. Regents of UC*, 1994, 28 Cal App 4th
Social Security Number,
 Confidential - See HEX Claim form

(Social Security Number, cont.)

- HEX Claim, on, Confidential - Rule 135(e)(4)
- HEX Exemption Claims, on, Report to SBE - R&T 218.5
- Parent/Child Transfers - R&T 63.1
- Tax Collector Access to Assessor 'S Records - R&T 408(d)
- Society, Zoological - See Zoological
- Soft Drink Returnable Containers - R&T 996
- Software, Computer Programs & Storage Media - R&T 995, 995.2, Rule 152, LTA 99/39
- Solar Energy System,
 - Electrical Generation - R&T 73 (sunset 1 Jan 06)
 - New Construction Exclusion - R&T 73 (sunset 1 Jan 06)
 - Solar Energy New Construction Exclusion - LTA 04/051, 05/056
 - Swimming Pool Heater Exclusion - R&T 73 (sunset 1 Jan 06)
- Soldier & Sailor Relief Act - not in PTLG, Civil Relief Act of 1940, 50 Appendix USCA 574, sec 510-590
- Soldier & Sailor Relief Act - LTA 81/54, 87/32, 91/21, 03/036, 05/057
- Solicitations, for Filing HEX/Appeals,
 - Restrictions on - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), & 3005
 - Required Statements and Format - V2-B&P 17533.6, 17537.8, 17537.9, 39 USC 3001(h), & 3005
- Spanish, Homeowners' Exemption Notice Printing - R&T 255.8
- Spanish Grants, Land Description - R&T 323
- Special Assessment,
 - Cemeteries - CAC XIII-3
 - Collection by County Officer - V2-Gov 51800
 - Defined - V1-RRCar 11403, V1-TYT 38202, V2-R&T 3972
 - Quiet Title Action - V2-R&T 3966, 3967, 3969, 3972
 - Power of Cities, Counties and Special Districts to Impose - CAC XIII A-4
 - Sale of Property for - V2-Gov 43005
- Special Districts,
 - Allocation of CIOS Revenue - R&T 75.71
 - Allocation of New Construction Revenue - R&T 75.71
 - Cities to Share Additional Tax Rate - V2-R&T 2280.1
 - Defined - R&T 95, V2-R&T 2215-6, V2-Gov 43073
 - Maximum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
 - Memorial Districts excluded - R&T 97.32
 - Minimum Tax Rate - V2-R&T 2263-63.2, 2264, 2266.1-66.2
 - Nonenterprise, Property Tax Relief - V2-Gov 16111.5
 - Population Estimates - V2-R&T 2228
 - Power to impose Special Taxes - CAC XIII A-4
 - Refund of Tax Collected by County - V2-R&T 5099
 - Revenue Allocation Due to CIOS - R&T 75.71
 - Subventions, Special Supplemental - V2-Gov 16110-16113
 - Tax Imposition - CAC XIII A-4
 - Tax Payments by City to - V2-Gov 43073
 - Winegrape Pest & Disease - [F&A 6200]
- Special Fund Payments, Additional Tax Rates - V2-R&T 2270
- Special Supplemental Subventions (*See also Subventions*),
 - Cities - V2-Gov 16110-16113
 - Property Tax Relief - V2-Gov 16110-16113
- Special Taxes,
 - Defined - V2-Gov 50076
 - Imposition - CAC XIII A-4
 - Levy of - CAC XIII A-4
 - Voter-Approved - V2-Gov 50075-50077
- Special Use Properties,
 - Defined - R&T 401.6
 - Entrepreneurial Profit - R&T 401.6
 - General - R&T 401.6, Rule 6, AH 501, *Cleve., Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno*
- Spending Limitation, Government - CAC XIIIB-11
- Spending Limitation Act, Traffic Congestion - CAC XIIIB-8(e)(2)
- Sports Fishing Boats, Commercial, Occasional Use, 15% - R&T 227
- Spouses, of Deceased Veterans, Exemption Eligibility - CAC XIII-3, 4, R&T 205.5
- Sprinkler Systems, Fire - CAC XIII A-2, R&T 74, LTA 99/45
- Sprinklers, Fire - CAC XIII A-2, R&T 74, LTA 99/45
- Square Footage, Floor plan Drawing Sufficient to Determine - R&T 72
- Stakes Three-Year-Old, Defined - R&T 5715

Stakes Two-Year-Old, Defined - R&T 5715
 Stakes Yearling, Defined - R&T 5715
 Stakes-Winning Broodmare, Defined - R&T 5713, 5714
 Stallion, Defined - R&T 5710
 Stamps, Transfer - See Documentary Transfer Tax
 Standard Data Record (SDR), Commercial Air Carrier Filing – R&T 441(l)
 Standard Unit of Measurement, Timber Tax - Rule 1022
 Standards,
 Aircraft Assessment, for, SBE - R&T 5364
 Appraisal, Uniform Standards of Professional Appraisal Practice (USPAP) - V2-B&P 11319
 Startup, Deferred or Prematurity Costs, Cable TV Intangible Rights - R&T 107.7(d)
 State,
 Actions Against, Service of Process - R&T 160
 Agencies & Departments, Assistance to SBE - R&T 832
 Boundary Changes, Legislature. to Determine Taxation - CAC XIII-23
 Defined - R&T 107.6, 163.5
 Income Tax Records - see Income Tax
 Property Erroneously Deeded to - V2-R&T 4992
 Purchase from, Quiet Title Actions - V2-R&T 3727
 Refund of Moneys Due to the State - V2-R&T 5100
 State Agencies & Departments, Assistance to SBE - R&T 832
 State Assessed Personal Property,
 Collection of Delinquent tax - R&T 760
 Tax Collector, Unsecured methods to collect Sec Tax - R&T 760, 867
 State Assessed Property (*See also SBE for a more comprehensive listing*),
 Annual Assessment - R&T 721
 Assessee's Reassessment Petitions - R&T 759
 Assessor's Consolidated Copy of Board Decisions - R&T 744
 Assessor in Appraisal Commission - R&T 1716
 Assessor Provided Value Info - R&T 831
 Assistance from Other Agencies - R&T 832
 Attendance before Board - V2-Gov 15617
 Board Roll as Unextended Roll - R&T 254
 Collection of Personal Property/Fixture Delinquency Tax on Board Roll - R&T 760
 Comparable Sales Approach - R&T 1815
 Conferences with Other Officials - V2-Gov 15610
 Consolidation of Decisions, Transmittal to Assessor - R&T 744
 Correction Hearings - R&T 748-749
 Correction of Assessee's Errors - V2-R&T 4876.5
 Correction of Board Errors - V2-R&T 4876
 Correction Petitions for - R&T 747
 Decisions - R&T 744
 Defined - R&T 108
 Definition of Board Prepared - R&T 109
 Delinquent Personal Property/Fixture Tax on Board Roll, Collection of - R&T 760
 Documents for Sale from SBE - V2-Gov 15622
 Electrical Generation Facilities - R&T 100.9, 721.5; LTA 03/009
 Equalization Hearings - V1-HPR 5040-5043, 5070 - 5087
 Equalization where City Makes Own Assessments - R&T 1901-3
 Examination of Owner's Records - V2-Gov 15618
 Exemption Forms - Rule 101
 Failure to Receive Value Notice - R&T 725
 Fees for Record Copies - V1-HPR 5083
 Fixture/Personal Property, Delinquent Tax Collection - R&T 760
 General - R&T 721-892
 Hearing Recording Transcription - V1-HPR 5083
 Hearings - R&T 742, 743
 Information Confidential - V2-Gov 15619
 Insurance Company Assessment - CAC XIII-28
 Notice of Equalization Hearing, Lawsuit Settlement Sufficient as - R&T 744
 Personal Property/Fixture Delinquent Tax Collection - R&T 760
 Placement on Roll - R&T 745
 Ratio of Assessment- R&T 722
 Reassessment Petitions - R&T 759
 Roll Corrections - R&T 758
 Total Value Estimate to Auditor - R&T 755

(State Assessed Property, cont.)

- Transmission of Roll to Auditor - R&T 756, 757
- Unitary Property Allocation of Val - R&T 746
- Unitary Value Notices - R&T 731
- Unitary/Nonunitary Reassessment - R&T 741
- Use of Unsecured methods to collect PP/Fixture Tax - R&T 670, 867
- State Assessee's, Reassessment Petitions - R&T 759
- State Assistance Payments,
 - Computation - R&T 97.5, 97.8
 - Computation of Revenue Allocation - R&T 97.75, 97.8
 - Defined - R&T 95
- State Board, Regulations - V2-Gov 15606.5
- State Board - See SBE & State Assessed Property
- State Board of Equalization, Government Code Provisions - Green Tab, V2
- State Board of Equalization - See SBE, & State Assessed Property
- State Boundary Changes,
 - Legislature to Determine Taxation - CAC XIII-23
 - Taxation of Affected Property - CAC XIII-23
- State Coastal Conservancy, Annual Report - V2-Gov 51297.5
- State Controller - See Controller, State
- State Dept of Finance,
 - Property Tax Administration Fund - R&T 95.31, 4703, 4703.2, [Gov 17613]
 - Property Tax Administration Fund extended to 2001-2002 - R&T 95.31
 - Property Tax Administration Grant Program - R&T 95.35
- State Forests, Tax Payments to Counties - V2-PRC 4654
- State Funds - See Funds, State
- State Income Tax Records,
 - Access to - B&C 26453c & PIT 19551 (neither in PTLG), Atty Gen Opinion 84-1104 4/ of 30Jul85 (IRS)
 - Inspection by Assessor - B&C 26453c & PIT 19551 (neither in PTLG), footnote to R&T 405 (extent of Assessor's rights), *Lyon's v. Estes*, Atty Gen Opinion 84-1104 4/of 30Jul85 (IRS)
 - Reciprocal Inspection - PIT 19551, B&C 26453c (neither in PTLG)
- State Lands Commission,
 - Application by , for Cancellation - V2-R&T 5026-5029
 - Disclosure of Assessor Information - R&T 408(b)
- State Mandated Costs (*See also Local Government*),
 - Crime Penalty Increases, Reimbursement - V2-R&T 2246.2
 - Reimbursement - V2-R&T 2233
 - Reimbursement for - V2-R&T 2229, 2235, 2237.3
 - Reimbursement, Dept of Finance Estimate - V2-2242, 2243
 - Reimbursement, Leg. Counsel Determination - V2-2241, 2244
- State Map Act - See Map Act
- State Policy, Separate Assessment - V2-R&T 2801
- State Revenues, Legislative Vote Requirement to Increase - CAC XIII-A-3
- State Revenues - See Funds, State
- State Superintendent of Public Instruction, Revenue Needs, Etc - R&T 100.1
- State-County Property Tax Administration Program, SBE to Assist in Evaluation - R&T 95.31
- Statement,
 - Affidavit asserting Timely Filing of Statements/Returns - R&T 166
 - Amount & Property in Default - V2-R&T 3440-3448
 - Annual Property - See Property Statement
 - Annual Property, Report of Illegal Goods - R&T 129
 - Annual Statistical, to SBE - R&T 407
 - Cable TV, Annual Property Filing - R&T 107.7
 - Change in Ownership - See Change in Ownership CIOs
 - Consolidated Tax, Cost Recovery - V2-R&T 2611.7
 - Consolidated Tax, Written Request prior to Sep 1, per - V2-R&T 2611.7
 - Disabled Veteran's Property, with Affidavit - R&T 277
 - Filing by Mail - R&T 166
 - Financial, Welfare Exemption, Filing 1st Time & Thereafter - R&T 254.5
 - Intent, of, Owners of Enforceably Restricted Land - R&T 1630
 - Mobilehome Change in Ownership - R&T 480
 - Non-subversive Declaration, Exemption Filings - R&T 32
 - PCOR - See PCOR or Preliminary Change in Ownership
 - Preliminary Change in Ownership - See PCOR or Preliminary Change in Ownership
 - Postmark as Proof of Filing - R&T 166
 - Private Railroad Car, Unsatisfactory - V1-RRCar 11314

(Statement, cont.)

Property - See Property Statement
Residence of Claimant, Veterans' Exemption - R&T 252.1
Separate Ownership of Land & Imps - V2-R&T 2188.2
Statistical, Assessor's Penalty for Failure to File - R&T 1366
Tax Rate, Statement to State Controller - V2-Gov 29109
Taxpayer, asserting Timely Filing of Affidavits, by - R&T 166
Valuation, Auditor's Penalty for Failure to File - R&T 1650
Valuation, Due to Controller/SBE by August 15 - R&T 1647-1649
Value, of, Written, , for Fee, Appeal, Restrictions on - R&T 80.1; V2-B&P 11319
Welfare Exemption, Financial, Filing 1st Time & Thereafter - R&T 254.5
Statement of Intent, Owners of Enforceably Restricted Land - R&T 1630
Statement of Transfer, Life Insurance Co Separate Accounts - R&T 480.7, 487, [INS 10506]
Statewide Assessment Uniformity, SBE to encourage - R&T 169
Stationery, Assessor's, Board of Supervisors or SBE to provide - R&T 1251-1256
Statistical Statement,
 Penalty for Failure to File - R&T 1366
 Transmittal to SBE - R&T 407
Statuary, Defined - R&T 217
Statute of Limitations,
 3 Year, Timber Tax Penal Sections - V1-Timber 38804
 4 Year - R&T 51.5(b), 532, 866(SBE), V2-R&T 4831(a)
 8 Year - R&T 75.11, 531.2, 532
 30 Year Presumption of Tax Paid - V2-Gov 43064
 30 Year, Liens Cease to Exist - V2-R&T 2195
 Change In Ownership, Tolloed until CIOs/PCOR filed - R&T 75.11, 532
 CIOs filing and - R&T 75.11, 532
 Clerical Errors - R&T 51.5, V2-R&T 4831, LTA 91/53
 Errors - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
 Escapes & Tax Changes - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
 Extension of Time - R&T 532.1
 Factual Errors - R&T 51.5, V2-R&T 4831, LTA 91/53
 General Letters to Assessors - LTAs: 79/163, 82/124, 84/61, 91/53,
 Incorrect Entries on the Roll - V2-R&T 4831(a)
 Indefinite until CIOs filed - R&T 75.11, 532
 Judgment Errors - R&T 51.5, V2-R&T 4831, LTA 91/53
 PCOR filing and - R&T 75.11, 532
 Penalty for Escape SBE Assessments - R&T 866
 Private Railroad Cars, Cause of Action by Board - V1-RRCar 11471
 Roll Corrections - R&T 51.5(b), 531.2, 532, 866, V2-R&T 4831
 Seizure & Sale of Property, Unsecured Tax - V2-R&T 2963
 Supplemental Assessments - R&T 75.11(d) & (e)
 Supplemental Assessment - LTA 91/53, 92/75, 93/03, 94/32,
 Supplemental Assessment, Effective After 14 Sep 92 only - R&T 75.11(d)
 Tax-Defaulted Property Sale - V2-R&T 3725, 3726
 Timber Tax Overpayment/Refund Claim - V1-Timber 38602
 Timber Tax Penal Sections, 3 Years - V1-Timber 38804
 Tolloed until CIOs filed - R&T 75.11, 532
Statutes,
 Cost Reimbursement, Annual Review by Dept of Finance - V2-R&T 2246
 Increasing Crime Penalties, Cost Reimbursement - V2-R&T 2246.2
 State Mandated Costs, Annual Review by Dept of Finance - V2-R&T 2246
Statutory Immunity, Govt Officials & Defamation Actions - *Nadel v. Regents of UC*
Steel-Wheeled Vehicle Equipment, Assessment - R&T 994
Step Transaction Doctrine, as Change In Ownership - *Shuwa Invest. Corp. v. LA*
Stewardship Program Act of 1995, Agricultural Land - R&T 421.5, 422.5, [PRC 10200-10277]
Stipulation,
 Assessor to Assessment Appeal, by - R&T 1607
 Assessors Error, to, affect on Appeal Filing Period - R&T 1603, 1605(b), LTA 91/53, 95/36
 Non-valuation Issues, to exhaust Admin. Remedy - V2-R&T 5142
 Signed by Assessor & County Counsel, to be - R&T 1607
Stock, Animals, as Business Inventory - R&T 129, 219, Rule 133(e)
Stock Co-Ops, Separate Assessment - V2-R&T 2188.7
Stock in Trade, of Blind Vendors, \$1500 Exemption - R&T 216
Stock Transfer, Cooperative Housing Stock Transfer - R&T 61
Stock Transfer/Purchase, Corporation, Change in Ownership - R&T 64

Storage Area, Rummage, Charitable Organizations, Museum Support - R&T 214.14(d)
Storage Media, Electronic, Computer Programs - R&T 995-995.2, Rule 152, LTA 99/39, see Programs
Storage Tanks, Underground, New Construction Exclusion - R&T 70, LTA 99/62
Storms, January 1993, Disaster relief, Certificate of Reduction - R&T 196.61-.63
Street Improvements, Additional Tax Rates - V2-R&T 2272
Street Lighting, Additional Tax Rates - V2-R&T 2280
Streets, Additional Property Tax Rate for Improvements - V2-R&T 2272
Streets & Highways Code - Gold Tab, Back of Volume 2, Other Code Provisions
Structures,
 Accessory, Mobilehome - V2-H&S 18008.5
 Defined - Rule 463.5(c)(9)
 Removal as New Construction - R&T 75.10, Rule 463.5
Stud Fee, Defined - R&T 5720
Stud Fee Classification, Defined - R&T 5720.5
Student Bookstores,
 College, Personal Property - R&T 203.1
 Personal Property Exempt - R&T 203.1
Student Government, Property used by, Exempt - R&T 202.2
Student Organization, Property used by, Exempt - R&T 202.6
Student Organization Property, University of California - R&T 202.7
Subdivision, of Rev & Tax Code, Defined - R&T 10
Subdivision Maps,
 Digital Copies - R&T 327.1
 Existing Residential Structure Prohibitions – R&T 327.5
Subdivision Map Act,
 Cellular Radio Transmission Sites, Exemption - V2-R&T 2823, [Gov 66412]
 Pre-Payment of Property Tax, Lot Line Adj - V2-R&T 2823, [Gov 66412]
Sublease, Possessory Interest,
 Govt Entity is not PI if Required of lessee, to - R&T 107.8
 No CIO if during est. term of possession - R&T 61, 62
Sublet, Possessory Interest, to Govt Entity is not PI if Required of lessee - R&T 107.8
Submerged Area, Defined - V2-Gov 51201
Subordination, of Lien,
 Tax Postponement - V2-Gov 16185
 To Other Liens - V2-R&T 2191.5
Subpoenas,
 Appeals - R&T 1609, 1609.5, Rule 322
 Appeals Board - R&T 1609.4 Rule 322
 County Board of Equalization Hearings - R&T 1600, 1609.4, 1609.5
 Custodian of Records Criminal Liability - Gov 6200-6201 (not in PTLG)
 Property Statement Information - R&T 454
 Relating to Property Statements - R&T 454
 State Board, by - V1-HPR 5086, V2-Gov 15613
 State Board of Equalization - V1-HPR 5083, 5086, V2-Gov 15613-15
 Witnesses for SBE Hearings - V1-HPR 5079
Subscribers' Contracts, Cable TV Intangible Rights - R&T 107.7(d)
Subscription,
 Affidavit, of, by Veteran's Representative - R&T 253
 Defined - R&T 18
Subsidiary Districts, Merged with Cities, Revenue Allocation - R&T 96.15
Subsidized Apartments,
 HUD §236 - R&T 214(f), 402.9, 402.95, LTA 76/76, 76/157, 77/10, 77/173, 79/37, 86/95 (*See also 236 Housing*)
 HUD §515 - R&T 214(f), 402.9, 402.95, LTA 76/76, 76/157, 77/10, 77/173, 79/37, 86/95, 02/041 (*See also 515 Housing*)
Subsidized Housing/Apartments, HUD Sections 236 & 515 - R&T 402.9, LTAs 76/76, 76/157, 77/10, 77/173, 79/37, 86/95, 02/041
Subsidy Payments,
 Low/Moderate Income, Exclusion from Income - R&T 402.9
 Non-consideration as Income - R&T 402.9
 Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Substances, Illegal,
 Assessment - R&T 129
 Exclusion from Business Inventory - R&T 129
Substantial Equivalent of New, defined - Rule 463 (b)(3), LTA 79/24
Substantially Damaged or Destroyed, Defined, Base Year Transfer - R&T 69.3

Subventions,
 Business Inventory Exemption, Prop Tax Relief - R&T 97.85
 Cigarette Tax, Reductions Due to Other Excess Tax - R&T 100.2(R)-.3
 LCA,
 Appropriations - V2-Gov 16140
 Funds, use of - V2-Gov 16145
 Ineligibility - V2-Gov 16146
 Payment of - V2-Gov 16142, 16142.5, 16144
 Purpose of - V2-Gov 16141
 Qualified Acreage Reports - V2-Gov 16144, 16154
 Special Supplemental,
 Cities - V2-Gov 16110-16113
 Redevelopment Agency - V2-Gov 16110-13
 Special Districts - V2-Gov 16110-16113
 Subversion, Tax Statements, Returns, Etc, Declaration of Non-subversion - R&T 32
 Subzone, Whitewood, of Redwood Region, Timberland - R&T 434.5
 Successor,
 Change in Ownership Statement 150 Day Filing Requirement - R&T 480
 Decedent's, Responsible for CIOs Penalty - R&T 482.1
 Responsible for Failure to File CIO Statement Penalty - R&T 482.1
 Successor Liability,
 Notice of - V1-RRCar 11524
 Timber Tax - V1-Timber 38561-38565
 Suitable, Defined - V2-Gov 51282
 Suits,
 Collections from, to Enforce Timber Tax Payment - V1-Timber 38571
 Court Challenge of Sale of Prop for Unsecured Tax - V2-R&T 2954-2956
 for Impairment of Tax-Defaulted Property - V2-R&T 3441
 for Taxes - R&T 31, V2-3002-3006
 for Taxes, Unsecured Roll - V2-R&T 3002-3006
 Pending, Affect on Timely Appeal Hearing - Rule 309(c)
 Quiet Title Action, Trials - V2-R&T 3727
 Recovery of Erroneous Timber Tax Refund, - V1-TYT 38622
 Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
 Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
 Tax, US. Government - R&T 31
 Timber Tax Payment, Writ of Attachment - V1-Timber 38513
 to Enforce Payment of Pvt. Railroad Car Tax - V1-RRCar 11471
 Without Claims, Railroad Car Tax Refunds - V1-RRCar 11572
 Summary Judgment, Unsecured Taxes - V2-R&T 3101
 Summons, Quiet Title Actions - V2-R&T 3957-3960
 Sundays, Saturdays and Holidays, Filing Deadlines falling on - R&T 166, 441, 724, V2-R&T 3351
 Sunset Date,
 10 Appeal Board maximum (back to 5 max), 1Jan99, - R&T 1621
 Base Year Transfer, Extended Indefinitely - R&T 69.5
 Inter-County Base Year Transfers, 1Jan99 - R&T 69.5
 Superintendent of Public Instruction, Revenue Needs, Value Determination - 100.1
 Superior Court Refund Action, While on R&T 4837.5 Installment Plan - V2-R&T 5145.5
 Supervisors, Board of (*See also Board of Supervisors; County Board*),
 Cancellation of Tax - V2-R&T 2610.5
 Chairman as Member of Appraisal Commission - R&T 1716
 Clerk to Transmit Hearing Officer Reports - R&T 1640, 1640.1
 Documentary Transfer Tax Imposition - V1-DTTA 11911
 Duties in Relation to Assessor - R&T 1251
 Fixing of County/District Tax Rates - V2-R&T 2151
 Levying Taxes - V2-R&T 2151
 Low Base Year Value, Power to Exempt - CAC XIII-7
 Provision of Assessor's Furniture/Equip - R&T 1251-6
 Resolution Authorize Credit Cards as Payment of Taxes/Fees - V2-R&T 2511.1
 Resolution, Pre-Payment of Prop Tax, Lot Line Adj - V2-R&T 2823, [Gov 66412]
 Tax Rate Adoption and Levying - V2-Gov 29102
 Supplemental Acts, to Revenue & Taxation Code, all Years - 2nd Pink Tab, Back of Vol 2
 Supplemental Assessment,
 Agricultural Fair Exhibit - R&T 75.22
 Appeal, 12 months after Notice, if stipulation to Error in Judgment - R&T 75.31(c)(3)(B), 1605(b)
 Appeal Period, 60 Days from date of mailing of Tax Bill or Postmark - 75.31(c), 1605

(Supplemental Assessment, cont.)

Appeal Period, 60 Days from date of Notice - R&T 75.31(c), 1605
Appeal Right, Notice of - R&T 75.31(c), (d)
Bill Contents - R&T 75.51
Builder's Inventory Exclusion - R&T 75.12
Calamity - R&T 170(i)
Cancellation, Exemption Claim - R&T 75.12
Cancellation of Tax Bills Less than \$50 - R&T 75.55, 155.20
Change in Ownership Billing Notice - R&T 75.30
Change in Ownership System - R&T 75-75.80
CIO System - R&T 75-75.80
Collection of Taxes - R&T 75.50-75.54
Computation by Auditor - R&T 75.41
Computation by Auditor - R&T 75.41
Date of Completion - Rule 463.5, (*See also Date of Completion.*)
Delinquency Penalties - R&T 75.52-.53
Disaster Relief, Enrollment of Reductions as - R&T 170(i)
Due Date - R&T 75.52
Due to Change in Ownership - R&T 75.11
Effective July 28, 1983 - R&T 75 (Footnotes)
Escapes, Proration - R&T 531.2(b)
Exclusion of Historical Property Assessed under 439 - R&T 52, 75.14
Exclusion of Property Valued outside Art XIII-A - R&T 52, 75.14
Exclusion of Williamson Act Property - R&T 52, 75.14
Exempt Property Sold to Ineligible Transferee - R&T 75.23
Exemption from - R&T 75.21, 75.22
Exemption Claim Refunds & Cancellations - R&T 75.12
Exemptions - R&T 75.20-75.22
Fixtures - R&T 75.15
Limitations - R&T 75.14
Manufactured Homes - R&T 75.5, 5812
Mobilehome Accessories with \$5000 or Less Value - R&T 75.55, 155.20
Mobilehome Accessories, Cancellation of Tax Bills - R&T 75.55, 155.20
Museums Exempt from - R&T 202.2
New Construction System - R&T 75-75.80
No Statute of Limitations on - R&T 75.11
Not Classified as Escapes - R&T 75.13
Notice of - R&T 75.30-75.32
Notice of, Taxpayer's Right to Assessment Appeal - R&T 75.31(c)
Possessory Interest, Newly Created Excluded, Criteria - R&T 75.5
Proration Factors - R&T 75.41
Refunds - R&T 75.43
Refunds, Exemption Claims - R&T 75.12
Removals - R&T 75.10(b), Rule 463.5(c)(2)
Review, Informal, Right to - R&T 75.31
Seismic Safety/Rehab Exclusion - R&T 74.5, LTA 99/60
Statute of Limitations,
 Effective After 14 Sep 92 only - R&T 75.11 (d)
 General - R&T 75.11 (d) & (e), LTA 93/03, 94/32
 Indefinite until CIOs filed - R&T 75.11, 532
 Tolled until CIOs filed - R&T 75.11, 532
Structures Defined - Rule 463.5(c)(9)
Tax Bill Contents - R&T 75.51
Tax Bill Mailing - R&T 75.51
Transmission to Auditor - R&T 75.40
Transmission to Tax Collector - R&T 75.50
Supplemental Homeowners' Exemption - See Homeowners' Exemption
Supplemental Roll - See Roll, Supplemental
Supplemental Subventions,
 Redevelopment Agency - V2-Gov 16110-13
 Special, Cities - V2-Gov 16110-16113
Supplemental Tax Bill,
 Mailing - R&T 75.51
 Mobilehome Accessories with \$5000 or Less Value - R&T 75.55, 155.20
 Mobilehome Accessories with Tax Bill Less than \$50 - R&T 75.55, 155.20
Supplemental Unsecured Property Tax Levies, Defined - R&T 37

Supplemental Unsecured Property Tax Revenue, Defined - R&T 97.1
Supplemental Unsecured Tax, Late Payment Interest - R&T 37
Supplies, Hospital - LTA 90/45
Supplies & Inventory - See Business Inventories, Inventories, Inventory, Illegal Goods
Survey,
 Assessment Practices Sampling Survey - See SBE
 Land, of, Upon Court Order - R&T 458, 459, 459.5
Surviving Unmarried Spouse of Deceased Veteran - R&T 205.5
Swimming Pool Solar Heaters, as New Construction - R&T 73
System,
 Assessment - V2-Gov 43000
 Foundation, Mobilehome - V2-H&S 18551, 18551.1

T

Tailing Facility, Mining Property, Separate Appraisal Unit – R&T 53.5

Tangible Personal Property - R&T 106, 110, 401, 401.5, 601, Rule 123-4

Tanks, Liquid Petroleum Gas - Rule 153

Tax(es),

4 Year Payment, if Escape Assessment Bill over \$500 - V2-R&T 4837.5

4 Year Period for Payment Due to Corrections - V2-R&T 4837.5

\$20 or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4

30 Year Presumption of Payment - V2-Gov 43064

\$500, Payment over 4 Years if Escape assessment Bill over \$500 - V2-R&T 4837.5

1915 Bonds not Included, Tax-Default Redemption - V2-R&T 4186, 4218

Abbreviations in Ad for Sale of Property for - R&T 156

Ad Valorem, Levy by Counties and School Districts - R&T 93, 97.65

Allocation - R&T 95-100.9

Allocation of, City of La Quinta - V2-STATS 1983 Ch 53

Allocation, Local Govt Jurisdictional Change - R&T 99

Allocation, Schools - V2-ED 41203.1, 41023.3, 41204.4

Annual Average Property, Timberland - V2-Gov 27423

Apportionment - R&T 95-100.9

Apportionment of, before and after 1978-79 - R&T 93

Apportionment Per R&T Code Prior to and After 1978-79 - R&T 93

Authority/Duties of Board of Supervisors to Levy - V2-Gov 29102

Bills - See Tax Bills

Bill for, Tax-Defaulted Property - V2-R&T 2612, 2612.5

Bonds, 1915, not Included, Tax-Default Redemption - V2-R&T 4186, 4218

Calamity Bill Installment Deferral, Secured Roll - R&T 194-195.1

Cancellation by Board of Supervisors - V2-R&T 2610.5

Cancellation of,

Property Deeded to Veterans' Welfare Board - V2-R&T 4986.4

Property not Existing on Lien Date - V2-R&T 4986

Quiet Title Suit against Tax Lien - V2-R&T 4990.3

State Assessed Property - V2-R&T 5011-5014

Cancellation when Collection Cannot be Enforced - V2-R&T 4946

Certificate, Sale of, Tax-Defaulted Property - v2-R&T 3776, 4501 et seq.

City,

Effect as Judgment- V2-Gov 43062

Imposition for Local Purposes - CAC XIII-24

Lien on Property Assessed, as - V2-Gov 43001-3, 43062-3

Collected, Employee Evaluation not to be Based on - R&T 5907 ('93)

Collection May Not be Impeded by any Process - CAC XIII-32, Rule 321(a), [Evidence Code 664]

Collection Procedures, Committee on - V2-Gov 30302

Collection/Levy Procedure, by State Controller - V2-Gov 30301

Collections, Report to Auditor every 12 months of Moneys collected - R&T 2616

Collection of - Yellow Tab Section of Vol 2 (*See also Tax Collection*)

Computation of, by Auditor - V2-R&T 2152, 2152.5

Correctness of - CAC XIII-32, Rule 321(a), [Evidence Code 664]

Credit Card use for Payment - V2-R&T 2511.1

Debt Service, Water District, Mobilehomes Exempt - V2-Water 20220

Default as of 12:01 July 1 - V2-R&T 3436

Defaulted, Deferral of, Installments - V2-R&T 4222.5

Deferral, of Installment, Calamity, Secured Roll - R&T 194-195.1

Defined - V2-R&T 107

Delinquency, Change in Ownership - Rule 462.140

Delinquent,

Civil Actions - V2-R&T 3007

General - See Delinquent Taxes; Tax-Defaulted Property

Los Angeles County Civil Unrest - R&T 171

Payment by Mail - V2-R&T 2512.5

Personal Property/Fixture on Board Roll, Collection of - R&T 760

Refunds Applied to - V2-R&T 2635.5

Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.

Seizure and Sale - V2-R&T 2963

Small Sums, Discharge of Accountability of Tax Collector - V2-R&T 2923

Tax Collector Access to Certain Assessor's Records - R&T 408(d)

Unsecured, Vessel Certification Denied - V2-R&T 3205, [VEH 9880]

(Tax(es), cont.)

Delinquent Tax Bills - V2-R&T 2612, 2612.5
Determination of - V2-R&T 2151-2152.5
Discharge of Accountability, Tax Collector, Delinquent Tax, Small Sums - V2-R&T 2923
Distribution of - Yellow Tab Section of Volume 2
Distribution of Delinquent Tax - V2-R&T 4658-4658.4
Distribution,
 Alternative Procedure - V2-R&T 4701-4717
 Delinquent Unsecured Roll - V2-R&T 4658, 4658.4
 Deposits in General Fund - V2-R&T 4651.2
 Proceeds from Tax-Default Sale, of - V2-R&T 4671-4, 4704
 Redemption's - V2-R&T 4656-4656.7
 Schools - V2-ED Code 41203.1, 41023.3, 41204.4
 Secured Roll - V2-R&T 4653-4653.8
 Unsecured Roll - V2-R&T 4655-4655.4
Documentary Transfer - V1-DTTA 11901-11934 (*See also Documentary Transfer Tax*)
Documentary Transfer Tax Act - See Documentary Transfer Tax
Double Taxation, Prohibition of - R&T 102
Employee Evaluation not to be Based on - R&T 5907
Entry of, by Auditor - V2-R&T 2152
Erroneous Payment to State, by Local Govt - R&T 34
Erroneously Charged - V2-R&T 4986
Escape Assessment, 4 Year Installment Payment Plan, Interest Charge - V2-R&T 4837.5
Escape Assessment, Payment over 4 Years if Bill over \$500 - V2-R&T 4837.5
Estimates - See Gov Code, State Map Act, Art 8, Sec 66491 et seq. (not in PTLG)
Excess, Return of, by Local Govt - CAC XIII-B-2
Excess Railroad Car, Return of - V1-RRCar 11514
Excess Revenues - R&T V2-2611.5
Exempt Property, Cancellation - V2-R&T 5081-5091
Exemption - See Exemption
Four Years, Payment over, if Escape Assessment Bill over \$500 - V2-R&T 4837.5
General Reasons Auditor May Cancel - V2-R&T 4986
Held by SBE at Termination of Business - V1-Timber 38565
Imposition for Local Purposes - CAC XIII-24
In Default as of 12:01 July 1 - R&T 3436
In Lieu, Railroad Car Tax - V1-RRCar 11252
Income - See Income Tax
Income, Banks - V1-Corp 23181
Income, Imposition - CAC XIII-26
Increase in Amount Due to Roll Correction - V2-R&T 4836, 4836.5
Installment Deferral, Secured Roll - R&T 194-195.1, (*See also Calamities, Disaster Relief*)
Installment Payments - V2-R&T 4837.5
Installment Plan per R&T 4837.5, Superior Court Refund Action during - V2 R&T 5145.5
Interest on Late Payment, Supplemental Unsecured - R&T 37
Judgment, as - V2-R&T 2186
Judgments for, Timber Yield Tax - See Timber Tax Judgments
Legislative Vote Required to Increase State Revenue - CAC XIII-A-3
Less than \$20, Counties may Refrain from Collection - V2-R&T 2611.4
Levy Limitations - CAC XIII-A-1-6
Levy of - Yellow Tab Section of Volume 2 (*See also Tax Levying*)
Levying by Board of Supervisors - V2-R&T 2151
Liabilities Out-of-State, Enforcement of - R&T 30
Liability of Public entity for, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
Lien, as - V2-R&T 2187
Lien on Unsecured Roll, Secured PP at Sale of RP - V2-R&T 2189
Lien only against Condominium Unit Assessed - V2-R&T 2188.6
Local Govt, Annual Limit - CAC XIII-B-1-11
Local Govt, Rates set by Legislature - CAC XIII-20
Lost, Reimbursement to Local Govt - CAC XIII-25
Maximum Ad Valorem - CAC XIII-A-1
Mistakenly on Secured Roll - V2-R&T 4840
Nonpayment of Private Railroad Car Tax - V1-RRCar 11406, 11407
Notice of Cancellation to Last Assessee - V2-R&T 4946-47
Notice of Overpayment - V2-R&T 2635
Ocean Marine - CAC XIII-28
Overpayment & Refunds, Timber Yield Tax - See Timber Tax Overpayment

(Tax(es), cont.)

Overpayment, Timber, Credit or Refund - R&T 434.6
Paid on Wrong Property, Credit to Intended Prop - V2-R&T 4911-4916
Partial Payment - V2-R&T 2636, 2708, 4143
Payment by Coin - V2-R&T 2502
Payment by County Warrant - V2-R&T 2511
Payment of,
 Credit Card use - V2-R&T 2511.1
 Deadlines Falling on Weekends & Holidays - R&T 166, 724, V2-R&T 2512
 Mail, by - R&T 166, 724, V2-R&T 2512
 Postmark date of Mail deemed as Date Received - V2-R&T 2512
 Refunds - V2-R&T 5101, 5146, 5148
 Unsecured Roll - See Roll, Unsecured
Payment on Wrong Property, Cancellation Voucher - V2-R&T 4912
Payment over 4 Year Period, Due to Corrections - V2-R&T 4837.5
Payment over 4 Year Period, Escape Assessment Bill over \$500 - V2-R&T 4837.5
Payment to Counties, State Forests - V2-PRC 4654
Payment to Special Districts by Cities - V2-Gov 43073
Payment under Protest Due to Lack of Notice - R&T 620
Personal Property, Lien - V2-R&T 2189, 2189.3
Personal Property on Secured Roll, 1/2 Due 1 Nov, Option - V2-R&T 2700-01
Personal Property on Secured Roll, all Due 1 November - V2-R&T 2605
Personal Property on Secured Roll, Transfer to Unsecured Roll at Sale of RP - V2-R&T 2189
Place of Payment - V2-R&T 2613
Pledge of Portion, by Redevelopment Agency - V2-H&S 33671
Postponement of Payment, Aged Persons - CAC XIII-8.5, V2-R&T 2505, 2514, 2615.6 (*See also Tax Postponement; Aged Persons*)
Pre-Payment of, Lot Line Adjustments - V2-R&T 2823, [Gov 66412]
Presumed to have been Paid after 30 Years - V2-Gov 43064
Property,
 Annual Average, Timberland - V2-Gov 27423
 Commission on Equity - [Senate Resolution #42, 1991]
 Vote Requirement to Increase - CAC XIII-A-3
Proration, PERS Property - V2-Gov 7510
Railroad Car, Deposit of - V1-RRCar 11701
Rate Errors, Notification by State Controller - V2-R&T 2325.1
Rate of (*See also Tax Rate*),
 Additional/Audits, by Controller - V2-R&T 2271, 2271.1, 2274
 City - V2-R&T 2262, 2266.5, 2280.1, V2-Gov 43004.5
 County - V2-R&T 2261-2261.2
 Local Govt, set by Legislature - CAC XIII-20
 Private Railroad Car Tax - V1-RRCar 11401, 11403
 Set by 1 September, Board of Supervisors - V2-Gov 29100
 Unsecured Roll - CAC XIII-12, V2-R&T 2237.5, 2905
 Veterans' Exemption - Rule 464
Rebate, Manufacturing Equipment - V2-R&T 5108
Rebate of, by Redevelopment Agency - V2 R&T 5108
Receipts for Payment - V2-R&T 2615
Redevelopment Agencies, Definition - V2-H&S 33672
Reduced, Property Leased by the University of California - R&T 202.2
Reduction of, Property Leased to Libraries - R&T 202.2
Reduction, Leased Land - R&T 202.2
Refunds - See Refunds
Refunds, \$5000 or less, Paid to Latest Owner of Record - V2-R&T 5104
Refunds, Rate of Interest - V2-R&T 5150-5153
Reimbursement to Local Govt - See also Local Government
Remittance by Mail - V2-R&T 2512-2513
Report to Auditor by Tax Collector every 12 months, Moneys collected - V2-R&T 2616
Representatives - See Tax Representatives
Reserve Fund, Timber - Rule 1026, (*See also Timber Tax*)
Revenue Allocation - See Local Government
Revenue District, Collected by County, Refund of - V2-R&T 5099
Revenue Law Enactment - CAC XIII-33
Sale of Property for - 4th Yellow Tab Section, V2 - V2-R&T 3351-3972, V2-Gov 43005
Sale of Property for, Distribution of Proceeds Priorities - V2-R&T 2192.2
Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.

(Tax(es), cont.)

Sales - See Tax Sales
Santa Clara County Allocation - R&T 97.41
School District, Annual Levy of - CAC XIII-21
School District, Impoundment of Disputed - V2-Ed 14240
Secured Personal Property at Sale of Real Property - V2-R&T 2189
Small Sums of Delinquent Tax, Unsecured Roll, Discharge of Accountability - V2-R&T 2923
Special City, Imposition of- CAC XIII-A-4
Special, power to Impose - CAC XIII-A-4
Special, Voter-Approved - V2-Gov 50075-50077
State Forests, Payment to Counties - V2-PRC 4654
Suit for, Unsecured Roll - V2-R&T 3002-3006
Supplemental Assessment, Collection of - R&T 75.50-75.54
Supplemental Roll, as Lien - R&T 75.54
Tax Bill Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Timber Yield - See Timber Tax
Timber, Deposit of - V1-Timber 38901, 38903
Timber, Distributed to Counties 30 November - V1-Timber 38905.1
Twenty Dollars or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
Unclaimed, Refund of - V2-R&T 5102
Uncollected Due to Bond Foreclosure - V2-R&T 4986.3
Unpaid, Decrease In, Due to Correction - V2-R&T 4835
Unpaid Timber, Liability for - V1-Timber 38574
Unpaid, Notice of - V2-R&T 2611
Unsecured (*See also Roll, Unsecured; Taxes, Unsecured; Unsecured Roll*),
 Delinquent 31 Aug - V2-R&T 2922
 Due Date of Tax - V2 R&T 2901, 2922
 Due Lien Date - V2-R&T 2901
 Entry of Payment by Tax Collector - V2-R&T 2913
 Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
 Last Day to Pay 31 Aug Tax W/Out Additional Penalty is Oct 31 - V2-R&T 2922
 Mailing no later than 30 days prior to Delinquency - R&T 2910.1
 Payment by Mail - V2-R&T 2929
 Payment of - See also Unsecured Roll Payment
 Payment of - V2-R&T 2910.7, 2913-13.5, 2928.1, 2929
 Pro Rata Payment - V2-R&T 2927.7
 Recordation of Judgment/Lien - V2-R&T 3103
 Satisfaction of Judgment - V2-R&T 3107
 Seizure & Sale for - V2-R&T 2951-2963
 Summary Judgment - V2-R&T 3101
 Tax Rate - V2-R&T 2905
Vehicle License Fee in Lieu of Other - V1-VEH 10758
Verification of - R&T 164
Tax Administration Funding for Assessment Appeals Board - R&T 95.3
Tax Administration Grant Program - R&T 95.35
Tax Administration Program - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
Tax Administration Program, Extended to 2001-2002 - R&T 95.31
Tax Agencies, Validation/Destruction of Records - 1st Pink Tab, Back of Vol 2
Tax Agency Bids, Tax-Defaulted Property - V2-R&T 3705
Tax Agency Consolidation - R&T 38
Tax Allocation (*See also Allocation*),
 General - R&T 95-100.9
 Local Govt. Jurisdictional Change - R&T 97.3
Tax Apportionment - R&T 95-100.9
Tax Base Reduction, Due to Exemptions, Report of - V2-STATS 1971 Ch. 1762
Tax Bills,
 4 Year Payment, if Escape Assessment Bill over \$500 - V2-R&T 4837.5
 4 Year Installment Payment Plan, Escape Assessment, Interest Charge - V2-R&T 4837.5
 \$500, Payment over 4 Years if Escape assessment Bill over \$500 - V2-R&T 4837.5
 Calamity Tax Installment Deferral, Secured Roll - R&T 194-195.1
 Cancellation, \$50 or Less - R&T 75.55, 155.20
 Content of - R&T 75.51, V2-R&T 2611, 2611.6
 Cancellation, where Collection Cost Excessive - V2-R&T 4986.8
 Delinquent - See Delinquency, Delinquent Taxes
 Delinquent Installment Penalty - V2-R&T 2617, 2618, 2704, 2705
 Deferral of Bill Installment, Secured Roll Calamity - R&T 194-195.1

(Tax Bills, cont.)

- Escape, Proration of - R&T 531.2(b)
- Escape Assessment, Payment over 4 Years if Bill over \$500 - V2-R&T 4837.5
- Escape Assessments, 4 Year Installment Payment Plan Interest Charge - V2-R&T 4837.5
- Four Years, Payment over, if Escape Assessment Bill over \$500 - V2-R&T 4837.5
- Information on - R&T 75.51, V2-R&T 2611, 2611.6
- Informational Copy - V2-R&T 2610.6
- Installment plan, 4 Year, for Escape Assessment Bills over \$500 - V2-R&T 4837.5
- Mailing of - V2-R&T 2610.5
- Mailed on or before 1 November - V2-R&T 2610.5
- Mailed to Incorrect Address - V2-R&T 2610.5
- Mobilehome Accessories with Value of \$5000 or Less - R&T 75.55, 155.20
- Payment by Mail - R&T 166, 724, V2-R&T 2512
- Payment by Mail, Deadlines Falling on Holidays/Weekends - R&T 166, 724, V2-R&T 2512
- Payment over 4 Years, Escape Assessment Bill over \$500 - V2 R&T 4837.5
- Proration of Escaped Assessments - R&T 531.2(b)
- Reductions in Base Year Value Resulting in Refund - V2-R&T 5069.8
- Separate Assessment, State policy for - V2-R&T 2801
- Separate Assessment Generally - V2-R&T 2188-2189.2, 2801-2827
- Single, Pipeline Lands and Rights of Way, Combination into Single Assessment - 401.13
- Supplemental, Content of - R&T 75.51
- Supplemental, Mailing of - R&T 75.51
- Unsecured Roll,
 - Delinquent 31 Aug - V2-R&T 2922
 - Due Date of Tax - V2-R&T 2901, 2922
 - Entry of Payment by Tax Collector - V2-R&T 2913
 - Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
 - Mailing no later than 30 days prior to Delinquency - R&T- 2910.1
 - Pro Rata Payment - V2-R&T 2927.7
 - Record Judgment - V2-R&T 3103
 - Satisfaction of Judgment - V2-R&T 3107
 - Summary Judgment - V2-R&T 3101
 - Tax Rate - V2-R&T 2905
- Tax Certificate Sales,
 - Orange County, - V2-R&T 3776, 4501 et seq.
 - Tax-Defaulted Property - V2-R&T 3776, 4501 et seq.
- Tax Changes (*See also Roll Corrections*),
 - General - V2-R&T 4988, 4990,
 - Statute of Limitations - R&T 51.5, 531.2, 532, 866
- Tax Clearance Certificate,
 - Floating Homes - V2-R&T 2189.9
 - Mobilehome - R&T 5832
- Tax Collecting Procedure Committee - V2-Gov 30302
- Tax Collection,
 - Accounting for Moneys - V2-R&T 2616
 - Agencies Other than County - R&T 162.5
 - Agreements for Debt Collection Services - V1-Timber 38575
 - Aircraft, Procedure - R&T 5392
 - Alternative Procedure - V2-R&T 2851-2862
 - Amount Does not Justify Collection - V2-R&T 2611.1-2611.4
 - Bill,
 - Delinquent - See Delinquency; Delinquent Taxes
 - Failure to Receive - V2-R&T 2610.5
 - Information Copy - V2-R&T 2610.6
 - Information Included on - V2-R&T 2611, 2611.6
 - Installment Deferral, Secured Roll Calamity - R&T 194-195.1
 - Mailing of - V2-R&T 2610.5
 - Notice of Ineligibility, Homeowners' Exempt - V2-2615.5
 - Tax assistance/Postponement Notices - V2-R&T 2615.6
 - Tax-Defaulted Property - V2-R&T 2612, 2612.5
 - Business Termination,
 - Certificate of Payment - V1-RRCar 11523
 - Failure to Withhold - V1-RRCar 11522
 - Notice, Successor Liability - V1-RR Car 11524
 - Tax Withhold from Purchase - V1-RRCar 11521
 - Calamity, Bill Installment Deferral, Secured Roll - R&T 194-195.1

(Tax Collection, cont.)

Certificated Aircraft, Taxing Agencies - R&T 1155, 1156
Certificates of Delinquency, Recording - V2-R&T 2191.3
Charges for Prop Placed on Roll after Delivery - V2-2604
Charging Collector with Taxes - V2-R&T 2603
Declaratory Relief from Illegal/Unconstitutional - V2-R&T 4808
Deeds - R&T 176
Deeds, Taxing Agency - R&T 175, 177
Default, Notice of Changes to Controller - V2-R&T 4803
Delinquency - See Delinquency, Delinquent Taxes
Delivery of Roll by Auditor to Collector - V2-R&T 2601
Discharge from Accountability for - V2-R&T 2611.1-2611.4
Discharge of Accountability, Small Sums of Unsecured Delinquent Tax - V2-R&T 2923
Dissolution of Corporation - [B&C 11533]
Document & Record Fee Collection - R&T 162
Documentary Transfer Tax - V1-DTTA 11931
Duty of - V2-R&T 2602
Employee Evaluation not to be Based on - R&T-5907
Facsimile Signature - R&T 168
Fixtures/Personal Property on Board Roll, Delinquent - R&T 760
Illegal/Unconstitutional Value Method - V2-R&T 4808
Injunctions - V2-R&T 4807
Installment Deferral, Secured Roll Calamity - R&T 194-195.1
Installments - V2-R&T 2605-2607.1, 2700-2708
Instructions/Advice from State Controller - V2-Gov 30300
Legislative Power - CAC XIII-2
May Not be Impeded by any Process - CAC XIII-32, Rule 321(a), [Evidence Code 664]
Mobilehome - R&T 5830-5832
Mobilehome Tax Clearance Certificate Issuance - R&T 5832
Mobilehomes - R&T 5830-5832
Official Acts, Time Extension for - R&T 155.3
On Part of Assessment - V2-R&T 2801
Personal Property/Fixture Delinquent Tax on Board Roll - R&T 760
Postponed Property Tax - V2-R&T 3201-3204
Power of - CAC XIII-31, -32
Private Railroad Car Tax - V1-RRCar 11451-11496
Prop Releases Subject to Liens Caused by Escape, SBE - R&T 867
Racehorse Taxation - R&T 5761-5768, Rule 1045
Railroad Car,
 Certificate of Payment - V1-RRCar 11523
 General - V1-RRCar 11451-11496
 Insufficient Withholding from Sale - V1-RR Car 11522
 Notice of Sale - V1-RRCar 11512
 Notice of Successor Liability - V1-RRCar 11524
 Return of Excess Revenue - V1-RRCar 11514
 Sale of Property - V1-RRCar 11513
 Seizure of Property - V1-RRCar 11511
 Withholding from Purchase Price - V1-RR 11521
Redemption Account Reports under oath every 12 Months - V2-R&T 2616
Redemption Certificate Changes, Notice to Controller - V2-R&T 4803
Reports - R&T 157
Seizure/Sale,
 Notice of - V1-RRCar 11512
 Return of Excess Revenue - V1-RRCar 11514
 Sale of Property - V1-RRCar 11513
 Seizure of Property - V1-RRCar 11511
State Revenue Increase, Legislative Vote Needed - CAC XIII-A-3
Suit for Taxes - R&T 31, V2-R&T 3002-3006
Supplemental Assessments - R&T 75.50-75.54
Taxing Agency Deeds - R&T 175, 177
Taxpayer Complaints against Assessor - R&T 1362
Timber Yield Tax - V1-Timber 38501-38563
Unsecured Roll - See Payment of Tax & Roll, Unsecured & Taxes, Unsecured
Ventura County - R&T 99.38
Verification of Property Tax - R&T 164

(Tax Collection, cont.)

Warrants,

Collection of Fees - V1-RRCar 11503
Issuance of - V1-RRCar 11501
Payment of Fees - V1-RRCar 11502

Tax Collector,

Access to Certain Assessor's Records - R&T 408(d)
Access to Social Security Number Information Held by Assessor - R&T 408(d)
Accounting to Auditor every 12 months, Moneys collected - V2-R&T 2616
Auditor to Deliver Roll To, 30 September - V2-R&T 2601
Board of Supervisors Resolution, Approval of Tax Sale - V2-R&T 4839.2
Cancellation of Penalties Due to Errors - V2-R&T 4985
Certificates of Delinquency, Recording - V2-R&T 2191.3
Charging with Taxes - R&T 2603
Consolidated Tax Statements, Written Request prior to Sep 1 - V2-R&T 2611.7
Consolidated Tax Statements, Cost Recovery - V2-R&T 2611.7
Debt Collection Service Agreements - V1-Timber 38575
Declaration of Default to Controller - V2-R&T 4803
Deeds - R&T 176
Deeds, Recordation of, Sale of Defaulted Property - V2-R&T 3804
Deeds, Recordation of, Controller to be Given a Conformed Copy - V2-R&T 3804
Default, Notice of Changes to Controller - V2-R&T 4803
Defined - V2-Gov 43003
Delinquent Tax, Access to Certain Assessor's Records - R&T 408(d)
Delivery of Unsecured Assessment Records - V2-R&T 2909.1
Delivery of Unsecured Roll by Auditor - R&T 1651
Discharge from Accountability for Collection - V2-R&T 2611.1-4
Discharge of Accountability, Small Sums of Unsecured Delinquent Tax - V2-R&T 2923
Dissolution of Corporation - V1-B&C 11533
Document & Record Fee Collection - R&T 162
Duty of - V2-R&T 2602
Entry of Payment of Unsecured Roll Tax by - V2-R&T 2913
Equalized Unsecured Roll Corrections from Auditor. - R&T 1651
Extension of Official Acts by Controller - R&T 155.3, 155
Facsimile Signature - R&T 168
Injunctions - V2-R&T 4807
Instructions/Advice, from State Controller - V2-Gov 30300
Mail County Tax Bills on or before 1 November - V2-R&T 2610.5
May Recommend Cancellation of Tax to Board - V2-R&T 2610.5
Notice to DMV to Withhold Vessel Cert. - V2-3205, [VEH 9880]
Notified by Assessor if §619 Notice Provided - R&T 1603
Prop Release Subject to Lien Caused by Escape, SBE - R&T 867
Publish List of Tax Due/Delinquent Dates, 1 Nov - V2-R&T 2609
Racehorse Taxation - Rule 1045
Recordation of Deed, Sale of Defaulted Property - V2-R&T 3804
Recordation of Deed, Controller to be Given a Conformed Copy - V2-R&T 3804
Redemption Certificate Changes, Notice to Controller - V2-4803
Redemption Payment Applied to Wrong Prop - V2-R&T 4920-25
Reminder Notice of Impending Default - V2-R&T 3351, 3371
Report to Auditor every 12 months, Moneys collected - V2-R&T 2616
Report to Auditor of Cancellations - V2-R&T 4985.1
Report to Auditor every 12 months, Moneys collected - V2-R&T 2616
Reports - R&T 157
Roll Extension, Extension Official Acts by Controller - R&T 155.3, 155
Tax Sale, Board of Sups Resolution Approving of - V2-R&T 4839.2
Transfer of Duties from Auditor - V2-R&T 4985.1
Transmission of Supplemental Assessment to - R&T 75.50
Unsecured methods to collect Secured State Assessed Personal Property Tax - R&T 760, 867
Unsecured Roll, Entry of Payment of Tax by - V2-R&T 2913

Tax Credit, Certificated Aircraft - V2-R&T 5096.3

Tax Credit Allocated by CA Tax Credit Committee for Low Income Housing Not Income - R&T 402.95

Tax Deed Sale - See Tax-Defaulted Property, Sale

Tax Deeds, City - V2-Gov 43004

Tax Default,

As of 12:01 July 1 - V2-R&T 3436
Erroneous Re-Declaration of - V2-R&T 4839.1

Tax-Defaulted Property,

- Acts Which Impair Value of - V2-R&T 3441
- Affidavit of Default, Publication - V2-R&T 3371-3375
- Appraisal Fee, Welfare Exempt Property - R&T 3698.5
- Approval of Sale, by Board of Supervisors - V2-R&T 4839.2
- Assessment - R&T 614
- Assessor's Records, Entry on - V2-R&T 3443, 3443.5
- Auction price min as taxes & costs due - V2-R&T 3698.5
- Bill for Taxes - V2-R&T 2612, 2612.5
- Board of Supervisors Approval of Sale - V2-R&T 4839.2
- Certificate, Tax, Sale of - R&T 3776, 4501 et seq,
- Certificate, Tax, Orange Co - R&T 3776, 4501 et seq,
- Change in Ownership - Rule 462.140
- Collection of Bills - V2-R&T 2612, 2612.5
- Combination of Contiguous Property - V2-R&T 3692
- Contiguous Unusable Parcel, Combination - V2-R&T 3692
- Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Credit for Installment Plans - V2-R&T 4336-7
- Declaration of Default,
 - Cancellation - V2-R&T 3444
 - General - V2-R&T 3436
 - Void - V2-R&T 3444
- Deed to Purchaser - V2-R&T 3804-3806
- Deed to State, Etc,
 - Assessments - R&T 568
 - Contents - V2-R&T 3793-3795
 - Contesting Validity - V2-R&T 3804-06
 - Controller OK - V2-R&T 3795
 - Definitions - V2-R&T 3771-3772.5
 - Effective Date - V2-R&T 3802
 - Escape Assessment - R&T 531.7
 - Invalidity - V2-R&T 3809, 3810
 - Irregularities - V2-R&T 3809-10
 - Joint Purchases - V2-R&T 3792
 - Nonprofit Org - V2-R&T 3791.4, 3795.5
 - Notice of Agreement - V2-R&T 3796-3801
 - Option to Buy - V2-R&T 3794
 - Payments - V2-R&T 3791.5, 3808
 - Price at Purchase - V2-R&T 3775
 - Purchase - V2-R&T 3791.3
- Deeds, Parity of - V2-R&T 3713
- Default on Redemption Payment - V2-R&T 4222
- Deferral of Defaulted Taxes, Installments - V2-R&T 4222.5
- Defined - R&T 126
- Delinquent List Publication - V2-R&T 3371-3385
- Delinquent Taxes, Bill - V2-R&T 2612, 2612.5
- Distribution of Sale Proceeds - V2-R&T 4671-76, 4704
- Entry on Assessor's Records - V2-R&T 3443, 3443.5
- Entry on Roll - V2-R&T 3439, 3442
- Erroneous Computations - V2-R&T 4114
- Erroneous Declaration of - V2-R&T 4991
- Erroneous Redecclaration of Default - V2-R&T 4839.1
- Errors - V2-R&T 3438
- Estimate of Redemption Amount - V2-R&T 4105.1
- Filing of Delinquent List - V2-R&T 4104.3
- Impairing Value, Prohibition of - V2-R&T 3441
- Impairment or Waste as Misdemeanor - V2-R&T 3441
- In Default as of 12:01 July 1 - V2-R&T 3436
- Index Record(s) - V2-R&T 4110
- Installment Payment as Credit to Lien - V2-R&T 4142
- Installment Plan per R&T 4837.5, Superior Court Refund Actions during - V2-R&T 5145.5
- Land List, Sale for Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
- Liens, Satisfaction/Removal - V2-R&T 4131-4159
- List/Affidavit of Default Pub by Sep 8 - V2-R&T 3371-2
- Minimum Sale Price, Welfare Exempt Property - V2-R&T 3698.5
- Negotiable Paper - V2-R&T 3451-3456

(Tax-Defaulted Property, cont.)

Notation of Redemption - V2-R&T 4109
Notice of Impending Default - V2-R&T 3351-3353, 3371
Notice of Power & Intent to Sell - V2-R&T 3361-66
Notice of Power to Sell - V2-R&T 4839
Notice to Sell - V2-R&T 3362, 3365, 3704.7
Oil & Gas Mineral Rights - V2-R&T 3692
Omission from Publication, if Redeemed - V2-R&T 3371-2
Parcels not Combined - R&T 455
Parity of Deeds - V2-R&T 3713
Payment Prior to Declaration of Default - V2-R&T 3437
Payments on Wrong Property - V2-R&T 4920-4925
Penalties - V2-R&T 4103
Postponement, Notice of to be put on Roll - V2-R&T 2514
Property not on Roll - V2-R&T 4104
Publish List of, 8 September - V2-R&T 3371
Purchase/Rehab by Nonprofit Org - V2-R&T 3695.5, 3791.4
Quiet Title Actions - V2-R&T 4113 (*See also Quiet Title Action*)
Receipts - V2-R&T 4106
Redemption (*See also Redemption*),
 Entry on Roll - R&T 568, V2-R&T 3813
 Property not on Roll - R&T 657
 Report to Controller by Collector - V2-R&T 3811
 Rights - V2-R&T 3803
 Rights of Taxing Agencies - V2-R&T 3773
 Roll, Entry on - R&T 568, V2-R&T 3813
 Sales Between Tax Agencies - V2-R&T 3841
 State's Rights - V2-R&T 3774
Redemption Installment Payments - See Redemption
Redemption Payments, Generally - See Redemption
Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Removal/Destruction, Etc, Prohibited - V2-R&T 3441
Right to Redeem - V2-R&T 4101
Roll, Entry on - V2-R&T 3439, 3442
Sale,
 4 years, within, by Tax Collector - V2-R&T 3692
 6 year intervals, within, if no acceptable bids - V2-R&T 3692
 Acceptable bids lacking, Sale at 6 Year intervals - V2-R&T 3692
 Approval by Board of Supervisors - V2-R&T 3694, 3699
 Assessor to Describe Property - V2-R&T 3691.3
 Auctions, Public - V2-R&T 3693, 3706
 At Intervals of no more than 6 years - V2 R&T 3692
 Bid Minimum as Taxes & Costs Due - V2-R&T 3698.5
 Bids, by Taxing Agency - V2-R&T 3705
 Bids, Sealed - V2-R&T 3692
 Cash or Credit Sale - V2-R&T 3693.1
 Combination with Contiguous Property - V2-R&T 3692
 Conditions - V2-R&T 3692.2
 Consent of Their Tax Agency - V2-R&T 3695, 3695.3
 Contiguous Unusable Parcel, Combination - V2-R&T 3692
 Controller Authorization - V2-R&T 3694, 3700
 Controller Notification - V2-R&T 3691-3691.5
 Deed to Purchaser - V2-R&T 3708-3712
 Definitions - V2-R&T 3692.1
 Deposit of Proceeds - V2-R&T 3718
 Electronic Public Auction - V2-R&T 3692.2
 Fair Market Value - V2-R&T 3698.5
 For Taxes Due + Penalties, Interest & Cost - V2-R&T 3698.5
 General - V2-R&T 3706
 Medium of Payment - V2-R&T 3693, 3693.1
 Minimum Price - V2-R&T 3698.5, 3706
 Minimum Price, Welfare Exempt Property - R&T-3698.5
 New Tax Deed after Nonpayment - V2-R&T 3728.1
 Nonpayment, New Tax Deed - V2-R&T 3728.1
 Nonprofit Organization as Buyer - V2-R&T 3695.5
 Notice of Intended Sale - V2-R&T 3702-3704.7

(Tax-Defaulted Property)(Sale, cont.)

Notice of Power/Intent to Sell - V2-R&T 3361-66
Notice to Parties of Interest - V2-R&T 3701
Notification of Board of Supervisors, Collector - V2-R&T 3698
Objections by Other Tax Agencies - V2-R&T 3695-95.4
Operation of Law, by - V2- R&T 3436-3448
Parcels not Usable - V2-R&T 3692
Payment Method - V2-R&T 3693
Payment of Tax by former Owner - V2-R&T 3728
Payment, Medium of - V2-R&T 3693, 3693.1
Portion of Property - V2-R&T 3691
Postponement of - V2-R&T 3706.1
Power to Sell - V2-R&T 3691
Price, Minimum - V2-R&T 3698.5, 3706
Price Minimum, Welfare Exempt Property - V2-R&T 3698.5
Price min as taxes & costs due - V2-R&T 3698.5
Private Party, after Sale to State - See Redemption, Sale
Private Party, Effect on Lien - V2-R&T 3695, 3695.3
Property Description by Assessor - V2-R&T 3691.3
Property Needed for Public use - V2-R&T 3695.4
Public Auctions - V2-R&T 3693, 3706
Quiet Title Actions - V2-R&T 3727
Redemption - V2-R&T 3707, 3728, 4112
Refund of Purchase Price - V2-R&T 3729, 3731
Report of, to Treasurer - V2-R&T 3718
Report to Assessor - V2-R&T 3716
Report to Other Tax Agencies - V2-R&T 3720
Request for Auction, Low Income Housing - V2-R&T 3692.2
Rescinding Sale - V2-R&T 3731, 3731.1
Sealed Bids - V2-R&T 3692
Share Claim, Other Tax Agencies - V2-R&T 3721-24
Statute of Limitations, Validity - V2-3725-26
Tax Agency Bids - V2-R&T 3705
Tax Certificate - V2-R&T 3776, 4501 et seq.
Tax Certificate, Orange Co - V2-R&T 3776, 4501 et seq.
Tax Collector must Record Deed - V2-R&T 3804
Tax Collector to give Controller a Deed Copy - V2-R&T 3804.2
Taxes Due plus Penalties, Interest & Cost as Min Bid - V2 R&T 3698.5
Time for - V2-R&T 3692
To Non-Profit Organization - V2-R&T 3795.5
To Private Party after Sale to State - See Redemption, Sale
To Private Party, Effect on Lien - V2-R&T 3695, 3695.3
Unusable Parcels - V2-R&T 3692
Validity Statute of Limitations - V2-R&T 3725, 3726
Voiding Tax Deeds - V2-R&T 3728, 3729
Within Two Years - V2-R&T 3692
Sale of Tax Certificates - V2-R&T 3776, 4501 et seq.
Sale of Tax Certificates, Orange Co - V2-R&T 3776, 4501 et seq.
Satisfaction/Removal of Lien - V2-R&T 4131
Separate Redemption of Parcels - V2-R&T 4225
Separate Valuations - V2-R&T 4151-4159
Statement re: Amount/Prop in Default - V2-R&T 3440, 3446-48
Suits Due to Impairment - V2-R&T 3441
Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
Tax Certificate Sales - V2-R&T 3776, 4501 et seq.
Tax Certificate Sales Orange Co - V2-R&T 3776, 4501 et seq.
Taxes Do not Include 1915 Bonds - V2-R&T 4186, 4218
Title Actions - See Quiet Title Actions
Unusable Parcel, Combination of Contiguous Property - V2-R&T 3692
Void Declaration of Default - V2-R&T 3444
Welfare Exempt, Appraisal Fee - V2-R&T 3698.5
Welfare Exempt, Minimum Sale Price - V2-R&T 3698.5
Waste, Prohibition of - V2-R&T 3441
Tax-Defaulted Sale, Distribution of Proceeds - V2-R&T 4671-4674, 4704
Tax Deferral, Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-196.99
Tax Delinquency, Change in ownership - Rule 462.140

- Tax Delinquent Vessel, DMV Withheld Registration Renewal - V2-R&T 3205 et seq.
- Tax Equity Allocation (TEA), Los Angeles County R&T 97.36
- Tax Evasion, of Personal Prop Tax, Concealment or Removal - R&T 502, 503
- Tax Exempt Property (*See also Exemption*),
 - Possessory Interest Tax not a Lien - V2-R&T 2190
 - Report of Lease/Other Uses within 60 Days - R&T 480.5
- Tax Fund, Transportation, Appropriations - V1-VEH 11002
- Tax Increment, Annual Allocation by Auditor - R&T 98
- Tax Increment Revenues, not Proceeds of Tax - V2-H&S 33328.4
- Tax Installment Deferral, Secured Roll - R&T 194-195.1, (*See also Calamities, Disaster Relief*)
- Tax Installments, Superior Court Refund Actions during R&T 4837.5 Installment Plan - V2-R&T 5145.5
- Tax Jurisdiction, Certificated Aircraft - R&T 1155-1156
- Tax Levying,
 - Authority/Duties of Board of Supervisors - V2-Gov 29102
 - Determination of Tax - V2-R&T 2151-2152.5
 - Double Taxation, Prohibition of - R&T 102
 - Limitations of - CAC XIII A
 - Special Taxes - CAC XIII A-4
 - Verification of Property Taxes - R&T 164
- Tax Liability,
 - Public entity for, of, Transfer of Value from Sec to Unsecured Roll - V2-R&T 2921.5
 - U.S. Government, Enforcement of - R&T 30
- Tax Liens (*See also Lien*),
 - 16th or 36th Section, on, Cancellation - V2-R&T 5071-5073
 - Priority of - V2-R&T 2191.4, 2192.1
- Tax Collector Access to Certain Assessor 'S Records - R&T 408(d)
- Tax Loss Reserve Fund, County - V2-R&T 4703
- Tax Loss Reserve Fund Program - R&T 95.31, V2-R&T 4703, 4703.2, [Gov 17613, Penal 14205-06]
- Tax Payments to Counties, State Forests - V2-PRC 4654
- Tax Postponement,
 - 10 December is Last Day to File for - [R&T 20630.5]
 - Appropriations to Pay Certificate of Eligibility - V2-Gov 16180
 - Calamity Tax Bill Installment Deferral, Secured Roll - R&T 194-195.1
 - Certificate of Eligibility - V2-R&T 2505, 2514
 - Condemnation of Residential Dwelling - V2-Gov 16210-16214
 - Delinquencies - V2-Gov 16190-16192
 - Due Date - V2-Gov 16190-16192
 - Election to Postpone Taxes - V2-Gov 16192
 - Enforcement & Foreclosures - V2-Gov 16200-16202
 - Foreclosure of Lien - V2-Gov 16187
 - Generally - CAC XIII A-8.5, V2-R&T 2505, 2514, 2615.6
 - Handicapped Persons - V2-Gov 16200-16202
 - Impound Accounts - V2-Gov 16210-16214
 - Interest - V2-Gov 16183
 - Lien,
 - Controller Action to Protect State - V2-Gov 16200
 - Foreclosure, of - V2-Gov 16187
 - General Provisions - V2-Gov 16182
 - Recordation of Notice of - V2-R&T 2515
 - Reduction of Obligation - V2-Gov 16184
 - Release & Removal of - V2-Gov 16186
 - State Controllers' Records - V2-Gov 16181
 - Subordination of - V2-Gov 16185
 - Warrant for Collection - V2-R&T 3201-3204
 - Notice entered on Roll by Tax Collector - V2-R&T 2514
 - Possessory Interest as Real Property - V2-Gov 16181.5
 - Recordation of Lien Notice - V2-R&T 2515
 - Records Kept by State Controller - V2-Gov 16181
 - Release/Removal of Lien - V2-Gov 16186
 - Sale of Residential Dwelling - V2-Gov 16210-16214
 - Subordination of Lien - V2-Gov 16185
 - Tax Collector must enter on roll if in default - V2-R&T 2514
 - Warrants for Collection - V2-Gov 3201-3204
 - Warrants for Collection/Enforcement - V2-R&T 3201-3204
- Tax Proration, PERS Property - V2-Gov 7510

Tax Rate,

Ad Valorem Property Taxes - CAC XIII-A-1, R&T 93, 97.65

Additional,

Audits - V2-R&T 2271

Ballot Propositions - V2-R&T 2280.01

City Share to Special Districts - V2-R&T 2280.1

Continuation - V2-R&T 2271.1, 2271.15

Contractual Obligations - V2-R&T 2273-2273.2

Cost Mandates by Federal Government/Courts/Initiatives - V2-2271

Disasters - V2-R&T 2274

Elections re: Limits - V2-R&T 2277, 2285-2289

Emergencies - V2-R&T 2274, 2275

Errors in Rate Determination - V2-R&T 2276, 2325.1

Hearings - V2-R&T 2274

Interest/Redemption Cost, Debts - V2-2270, 2279.1

Leases - V2-R&T 2273-2273.2

M.U.D. Short Term Borrowing - V2-R&T 2272

Municipal Utility District Short Term Borrowing - V2-2272

Pension/Retirement Plan Payments - V2-R&T 2270

Short Term Borrowing, M.U.D. - V2-R&T 2272

Special Fund Payments - V2-R&T 2270

Street Improvements - V2-R&T 2272

Street Lighting - V2-R&T 2280

Adjustments by Legislature - CAC XIII-12

Adoption by Board of Supervisors - V2-Gov 29102

Adoption by Resolution - V2-Gov 29106

Adoption/Levying by Board of Supervisors - V2-Gov 29102

Aircraft - V2-R&T 5391

Application after Deduction of Exemptions - Rule 464

Areas - See Tax Rate Areas

Banks - V1-B&C 23181

Board of Supervisors to set by 1 September - V2-Gov 29100

Calculation - V2-Gov 29103, 29104

Certification for Timber Tax - V1-Timber 38203

Changes, Insurance Company - CAC XIII-28

Computation for Timber Tax - V1-Timber 38202

Computed after Veterans' Exemption - Rule 464

Controller, Report of Rates to - V2-R&T 2325-2326

County/District, Fixing by Board of Supervisors - V2-R&T 2151

Current, Defined - R&T 75.4

Decreases - V2-R&T 2261.2

Defined - R&T 135

Designation of Rate - V2-Gov 29100

Elections re: Limits - V2-R&T 2285-2289

Errors in Establishing - V2-R&T 2325.1, 2276

Exclusions in Determination - V2-R&T 2260

Functional Consolidations - V2-R&T 2305-2309

Governmental Reorganizations - V2-R&T 2295-2299

Improvements - CAC XIII-12

Income Taxes - V1-PIT 19269

Insurance Companies - CAC XIII-28

Jurisdictional Change, Reductions - R&T 100

Limits - CAC XIII-A-1-6, V2-R&T 2285-2289, V2-Gov 29101

Local Government, set by Legislature - CAC XIII-20

Maximum,

Agency formed to Run County Service Area - V2-R&T 2262.2

Alternate Procedure to set - V2-R&T 2266-2266.5

Cities - V2-R&T 2262, 2266.5, V2-STATS 1974, Ch 507

Comparison of Rates W/Different Assessment Ratio - V2-2260.5

Counties - V2-R&T 2261-2261.2

County Service Areas - V2-R&T 2262.2

Decreases - V2-R&T 2261.2

Determination of - V2-R&T 2260, 2267

Districts Taking over County Service Area - V2-R&T 2262.2

Elections re: Limits - V2-R&T 2285-2289

Elections to Establish - V2-R&T 2265

(Tax Rate)(Maximum, cont.)

- Errors or, Exclusions in Determining - V2-R&T 2260
- Fire Protection Services - V2-R&T 2261.1
- General- CAC XIII-A-1
- Harbor Districts - V2-R&T 2263.4
- Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
- Minimum, Special Districts - V2-R&T 2263-63.2, 2264, 2266.1-66.2
- Penalty Assessment - R&T 506
- Pipeline Rights of Way - R&T 100.01, 401.8
- Possessory Interest - CAC XIII-12
- Private Railroad Car Tax - V1-RRCar 11401, 11403
- Property not Sufficiently Secured - V2-Gov 29107
- Property Tax Rate Definition - Rule 460
- Property Tax Relief - V2-Gov 16101.5
- Rate Reporting to State Controller - V2-R&T 2325-2326
- Reductions Due to Jurisdictional Changes - R&T 100
- Revision Due to Excess Revenues - CAC XIII-B-2
- Set by Board of Supervisors by 1 September - V2-Gov 29100
- State Revenue Increase, Legislative Vote Requirement - CAC XIII-A-3
- Statement to Controller - V2-Gov 29109
- Timber Tax,
 - Adjustment of - V1-Timber 38202
 - Certification of - V1-Timber 38203
 - Harvesting of Timber - V1-Timber 38115
- Transfer of Programs Between Local Agencies - V2-R&T 2305-2309
- Unsecured Property - CAC XIII-12
- Unsecured Roll - V2-R&T 2905
- Veterans' Exemption - Rule 464
- Tax Rate Areas,
 - Combination of Parcels within Multiple Revenue Districts - R&T 606
 - General - R&T 95, V2-Gov 27423, 51104
 - Land in Multiple - R&T 606
 - Maps & Boundary Changes, Filing Deadline - V2-Gov 54902
 - Pipeline Rights of Way - R&T 401.8
 - School Facilities Improvement District to Provide SBE with TRA Data - [Ed 15301]
- Tax Rebate,
 - Economic Revitalization Manufacturing Equipment - V2-R&T 5108
 - Redevelopment Agency - V2-R&T 5108
- Tax Records (*See also Assessor's Records; Records; Confidentiality*),
 - State Income, Inspection by Assessor - R&T 405 fn. (extent of Assessor's rights), *Lyon's v. Estes*, [B&C 26453c]
 - State Income Tax, Access to - See State Income Tax
- Tax Recoupment Fees, Timber Preserve Fund- V2-Gov 51142
- Tax Reduction, Property Leased to Libraries - R&T 202.2
- Tax Refund - See Refunds
- Tax Relief - Green Tab Section of Volume 2
- Tax Relief, Mobilehome - R&T 172, 172.1
- Tax Representatives,
 - Appeal/HEX Filing, Mail Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
 - Mail Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537.9
 - Uniform Standard of Appraisal Practice, Appeals - R&T 80.1; V2-B&P 11319
 - Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
- Tax Returns, Access to - see Income Tax, or State Income Tax
- Tax Revenue District Formation/Revenue Allocation -R&T 99
- Tax Roll - See Roll, Secured Roll, Unsecured Roll
- Tax Sales - 4th Yellow Tab Section, Volume 2 - V2-R&T 3351-3972
- Tax Sales, Distribution of Proceeds from Tax Sale, Priorities - V2-R&T 2192.2
- Tax Segregation - R&T V2-2188.4, 2821-2827
- Tax Statements, Declaration of Non-subversion - R&T 32
- Tax Suits, US. Government - R&T 31
- Tax Transfer, Racehorse Taxation - V2-R&T 5783
- Taxability, Notice of, Possessory Interest - R&T 107.6
- Taxable Assessed Value, Defined - R&T 95
- Taxable Income, Unrelated Business, Welfare Exemption - R&T 214.05
- Taxable Possessory Interest, Defined - Rule 21

Taxable Property,
 Assessment of - R&T 405
 General - CAC XIII-1, R&T 201

Taxable Publicly Owned Land - See Section 11

Taxable Value,
 Defined - R&T 75.9, Rule 301, 460, 5804
 Mobilehome, Defined - R&T 5804
 Rail corridors - CAC XIII-11 fn

Taxation (See also Tax),
 Banks & Corporations - CAC XIII-27, V1-B&C 23181-23183
 City or Municipality, by - V2-Gov 43000-43101
 Corporation Income - CAC XIII-26
 Corporations and Banks - CAC XIII-27 (*See also Banks & Corporation*)
 Deeds, Exempted - R&T 212
 Double, Prohibition of - R&T 102
 Federal Government Repossessions/Foreclosures, of - LTA 76/12, 78/3; See Federal Housing Act of 1949; USC 1413(c); Housing & Commercial Development Act of 1977;
 Insurance Companies - CAC XIII-28
 Land - CAC XIII-3
 Legislature, by, of Prop Affected by State Boundary Change - CAC XIII-23
 Local Government Land - CAC XIII-11, (*See also Section 11*)
 Municipal/City - See Cities & Municipal Tax Green Tab Sec Vol 2
 Possessory Interest - V2-R&T 2190
 Power of, Legislative - CAC XIII-2
 Power May not be Delegated by Legislature - CAC XI-11
 Property Affected by State Boundary Change - CAC XIII-23
 Property, Alternative Method for Cities - V2-Gov 43090-43101
 Racehorse - R&T 93, 469, 5721, 5722, 5781, Rule 1045, (*See also Racehorses*)
 Rates of, County - V2-R&T 2261-2261.2

Taxi, Air - R&T 1154, Rule 202

Taxing Agency,
 Actions they May Require of the Recorder - R&T 162.5
 Defined - R&T 121, V2-R&T 3772
 Right to Tax Certificated Aircraft - R&T 1156

Taxing Agency Deeds, Presumption of Validity - R&T 175, 177

Taxpayer,
 Burden of Proof at Appeal Hearings - See Burden of Proof
 Complaint by , about Property Escaping Taxation - R&T 1362
 Complaints against Assessor for Failure to Assess - R&T 1362
 Defined - V1-HPR 5070
 Definition of, for Timber Tax Hearings - V1-HPR 5070
 Information Supporting Enrolled Assessment, Request for - R&T 408(e)(2)
 Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)
 Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6
 Right to Informal Review of Assessment - R&T 75.51(g), V2-R&T 2611.6
 Written Request for Information Supporting Enrolled Assessment - R&T 408(e)(2)

Taxpayer Identification Number, Parent/Child Transfer, Foreign National - R&T 63.1

Taxpayers' Bill of Rights,
 Advocate Defined - V1-R&T 5903, 5904
 General - V1-R&T 5900-5911
 Morgan, 1993, V1 Yellow Tab Section, Part 14 - R&T 5903, 5904
 Property Taxpayers' Advocate Responsibilities/Duties - R&T 5903-5908
 Report to Board, Annual - R&T 5910
 Right to Assessment Review -V2-R&T 2611.6
 Legislative Intent (Morgan '93) - R&T 5911

Taxpayers' Right to Assessment Appeal, Notice of - R&T 75.31, 75.51, V2-R&T 2611.6

Taxpayers' Right to Informal Review of Assessment - R&T 75.51(g), V2-R&T 2611.6

TEA Formula - R&T 98 - 98.1

Technological Exhibits, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20

Telegraph Corporations, Assessment of - CAC XIII-19

Telephone Company Property, Assessment- CAC XIII-19

Telephone Corporation, does not include One Way Paging Services - R&T 325.3, [PUC 234]

Television,
 Cable, Possessory Interest - R&T 107.7
 Educational TV Station, Defined - R&T 225.5

- Television Programming, Educational,
 - Exempt - R&T 215.5
 - Nonprofit Corporation - R&T 215.5
- Temporary Appraiser Certificate, Elected or Appointed Assessor - R&T 670, 673, V2-Gov 24002.5
- Temporary Certification,
 - Appraiser - R&T 673, Rule 282
 - Elected or Appointed Assessor - R&T 670, 673, V2-Gov 24002.5,
- Temporary or Transitory Use, PIs, \$50,000 Low Value Ordinance - R&T 155.20
- Tenancy-In-Common,
 - Changes in Ownership - R&T 61, Rule 462.020
 - Changes in Ownership, Exclusion - Rule 462.020(b)
 - Creation, Transfer, Termination as CIO - R&T 61, Rule 462.020
- Tenant Owned Improvements, Tax Liens against - V2-R&T 2190.2
- Tense, Defined - R&T 11
- Term,
 - Office, of, Appeals Board Members - R&T 1623
 - Possession, of, Possessory Interest - R&T 107, 107.1, 107.4, Rule 21, 22, 23, 24
 - Possession, of, Possessory Interest, Renewal/Sublease/Assignment not CIO - R&T 61,62
 - Zoning, of, Timberland - V2-Gov 51114
- Term of Possession, Possessory Interest,
 - Renewal/Sublease/Assignment not CIO - R&T 61, 62
 - PERS Property - V2-Gov 7510
- Termination, of Business (*See also Business Termination*),
 - Disposition of Security by SBE - V1-Timber 38565
 - Liability Notice - V1-Timber 38561-38565
- Termination, of LCA Contracts, Notice of - V2-Gov 51207
- The Roll Being Prepared, Defined - R&T 75.3
- Theater,
 - \$50,000, Low Valued Possessory Interest Exemption - R&T 155.20
 - Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20
- Theatrical Schools and Institutes, County - V2-PRC 5140-41.1
- Timber (*See also Timber Tax for comprehensive listing*),
 - Damaged - Rule 1023
 - Definition of - V1-Timber 38103
 - General - V1-Timber 38101-38908; V2-Gov 51100-51104; Timber Yield Tax, Blue Tab Section of Volume 1
 - Grading Criteria/Procedures - R&T 434
 - Grading Rules - R&T 434.1
 - Parcels Assessed for, List of - V2-Gov 51110
 - Similar Locations, at, Defined - Rule 1023
 - Standard Unit of Measurement - Rule 1022
 - Timberland, and, Grading Instructions & Rules - R&T 434
 - Value Areas - V1-Timber 38204, Rule 1020
- Timber Advisory Board,
 - Appointments by SBE - R&T 431, 434.2
 - Damaged Timber, SBE to Consult - Timber 38204
 - Membership - R&T 431
- Timber Advisory Committee,
 - Appointment of - R&T 434.2
 - Defined - R&T 431
 - Membership, Etc - R&T 431
- Timber at Similar Locations, Defined - Rule 1023
- Timber Grading Instructions & Rules - R&T 434, Rule 1021
- Timber Grading Rules - R&T 434.1, Rule 1021
- Timber Harvest,
 - Low Value – V1-Timber 38116
 - Tax Rate - V1-Timber 38115
- Timber Operations - V2-Gov 51115.1, 51115.5
- Timber Owner, Defined - V1-Timber 38104
- Timber Owner Records - V1-Timber 38703, 38704
- Timber Preserve Fund, Tax Recoupment Fees - V2-Gov 51142
- Timber Recoupment Fees, Timber Preserve Fund - V2-Gov 51142
- Timber Tax,
 - 10% & 25% Penalties - Timber 38414, 38415
 - 31 Dec Last Day to Certify/Adjust Tax Rate, SBE - V1-TYT 38202-3
 - Accounting Procedures - V1-TYT 38905.1
 - Administration by SBE - V1-TYT 38701

(Timber Tax, cont.)

Advisory Board, Damaged Timber, SBE to Consult - V1-TYT 38204
Advisory Committee Appointment/Membership - R&T 431, 434.2
Allocation of Timber Tax Fund by State Controller - V1-TYT 38905.1
Allocations from State Timber Tax Fund - V1-TYT 38905.1
Appraisal Unit - Rule 41, 53
Board Foot Definition - Rule 1022
Board Foot Log Rule, Defined - Rule 1022
Business Termination Notice - V1-TYT 38561-38565
Certificate of Delinquency - V1-TYT Tax 38514
Certificate re: Payment of Tax, SBE - V1-TYT 38561-63
Collection,
 Notice to Creditors, Delinquency - V1-TYT 38502
 Security for Tax - V1-TYT 38501
 Withholding from Sale Price - V1-TYT 38561-62
Collection from Suits to Enforce Payment - V1-TYT 38571
Collection of - V1-TYT 38501-38563
Confidentiality, Paid Return Preparer - V1-TYT 38707
Controller Distributes Revenue to Counties 30 Nov - R&T 38905.1
Controller's semiannual Transmittal of Balance to Co. Treasurer - V1-TYT 38905.1
County Treasurer, Controller's semiannual Transmittal of Balance to - V1-TYT 38905.1
Conversion of Timberland to Other use - V2-PRC 4621-4626
Damaged Timber - Rule 1023
Damaged Timber Value, SBE to Consult Timber Advisory Board - V1-TYT 38204
Debt Collection Services Agreement - V1-TYT 38575
Deed Restrictions - [Gov 5119.5]
Deficiency Determination,
 Computation - V1-TYT 38411
 Interest - V1-TYT 38412
 Notice of - V1-TYT 38416
 Notice Service - V1-TYT 38417-19
 Offsets - V1-TYT 38413
 Penalties - V1-TYT 38414, 38415
Deficiency Notice Mailing - V1-TYT 38417-38419
Definitions - V1-TYT 38101-38110
Delinquency Notice to Creditors - V1-TYT 38502
Deposit of Taxes - V1-TYT 38901, 38903
Disposition of Security Held by SBE - V1-TYT 38565
Disposition of Tax Held by SBE at Termination - V1-TYT 38565
Distribution of Fund Allocations by Auditor - V1 - TYT 38905.1
Employees & Representatives of the Board - V1-TYT 38702
Employer withheld Earnings - V1-TYT 38503.5
Exempt Timber & Timberland - CAC XIII-3(j)
Extension of Time for Return Filing - V1-TYT 38405
Failure to File Return,
 Computation of Tax - V1-TYT 38421
 Determination Notice - V1-TYT 38425
 Fee and Expense Reimbursement - V1-TYT 38708
 Filing Extension, Disability - V1-TYT 38602.5
 Offsets - V1-TYT 38422
Fund,
 Accounting Procedures - V1-TYT 38905.1
 Allocation by State Controller - V1-TYT 38905.1
 Allocations - V1-TYT 38905.1
 Appropriations - V1-TYT 38904
 Balance Reporting Dates & Balance as of Dates - V1-TYT 38905.1
 Creation, Etc - V1-TYT 38903
 Controller's semiannual Transmittal of Balance to Co. Treasurer - V1-TYT 38905.1
General - V1-TYT 38101-38908, V2-Gov 51100-51104
Grading Rule - Rule 1021
Harvesting Plans - V2-PRC 4582.8
Hearing,
 Consolidation of Determinations/Claims - V1-HPR 5021
 Decisions - V1-HPR 5021
 Definition - V1-HPR 5020
 Procedure - V1-HPR 5020

(Timber Tax)(Hearing, cont.)

- Staff Functions - V1-HPR 5070
- Taxpayer Definition - V1-HPR 5070
- Immediate Harvest Value - Rule 1023
- Immediate Harvest Value, Damaged Timber - V1-TYT 38204
- Imposition - Rule 1026, (*See also Timber Yield Tax*)
- Information Disclosure, Prohibition - V1-TYT 38705
- Installment Agreement, Annual Statement - V1-TYT 38504.5
- Interest Rate,
 - Deficiency Determinations, on - V1-TYT 38412
 - Failure to File Returns - V1-TYT 38423
 - Penalties, on - V1-TYT 38451-53
- Jeopardy Determination,
 - Due Date - V1-TYT 38431
 - Hearing Application - V1-HPR 5020
 - Hearing Procedure - V1-HPR 5020
 - Hearing Request - V1-TYT 38435
 - Interest on Late Payment - V1-TYT 38432
 - Mailing of Notice - V1-TYT 38434
 - Order of Hearing Officer - V1-HPR 5070
 - Order of SBE - V1-HPR 5035
 - Penalties - V1-TYT 38432
 - Petition for Redetermination - V1-HPR 5021
 - Redetermination Petition - V1-TYT 38433, V1-HPR 5021
 - Reductions of - V1-HPR 5033
 - Relief Determination - V1-HPR 5021
 - Seized Property, Sale of - V1-HPR 5033
 - Service of Notice - V1-HPR 5036
- Judgments - See Timber Tax Payment
- Liability for Same Quarterly Period - V1-TYT 38805
- Liability for Unpaid Tax - V1-TYT 38574
- Liability of Successors, Notice of - V1-TYT 38561-38565
- Liens - V1-TYT 38523, 38532
- Liens, Release of Property from - V1-TYT 38525
- Low Value – V1-Timber 38116
- Notice of Successor Liability - V1-TYT 38564
- Notice of Timber Value to Controller by July 15 - V2-Gov 27423
- Notice to Creditors - V1-TYT 38502
- Notice to Creditors, of Delinquency - V1-TYT 38502
- Open Space Land - See Timberland
- Operability of Timberland - Rule 1021
- Overpayment/Refund,
 - Claim,
 - Credit/Refunds - V1-TYT 38601
 - Failure to File - V1-TYT 38604
 - Form & Content - V1-TYT 38603
 - Interest Payment - V1-TYT 38606-07
 - Notice of Actions - V1-TYT 38605
 - Time Limit - V1-TYT 38602
 - Determination Cancellation - V1-TYT 38631
- Refund Error,
 - Court Action - V1-TYT 38621
 - Place of Trial - V1-TYT 38622
 - Procedural Rules - V1-TYT 38623
- Suit for Refund - See Timber Tax Suit for Refund
- Paid Preparer, Confidentiality - V1-TYT 38707
- Partnership Agreement listing Business Assets - V2-TYT 38576
- Payment,
 - Board Authority - V1-TYT 38573
 - Collections, Board Report - V1-TYT 38571
 - Cumulative Remedies - V1-TYT 38572
 - Due Date - V1-TYT 38401
 - Due Last Day of month after Quarterly Period - V1-TYT 38401
 - Failure to Make, Penalty/Interest - V1-TYT 38451-38453
 - Fees & Expenses - V1-TYT 38542, 38543
 - Judgment Abstracts - V1-TYT 38523

(Timber Tax)(Payment, cont.)

- Judgment Entry & Filing - V1-TYT 38522
- Judgment Execution - V1-TYT 38524
- Judgment Liens - V1-TYT 38523
- Judgment Request - V1-TYT 38521
- Liens - V1-TYT 38523
- Liens, Release of Property - V1-TYT 38525
- Priority of Tax - V1-TYT 38531
- Procedural Rules - V1-Timber 38512
- Remedies, Cumulative - V1-TYT 38572
- Service of Process - V1-TYT 38515
- Suits to Enforce, Writ of Attachment - V1-TYT 38513
- Warrants to Enforce Liens/Collections - V1-TYT 38541
- Penalties, 10% & 25% - V1-TYT 38414, 38415
- Period of Returns, Determination of - V1-TYT 38404
- Process Service - V1-TYT 38515
- Property Statement - See Timber Tax Returns
- Rate Adjustment - V1-TYT 38202
- Rate Certification - V1-TYT 38203
- Rate Computation - V1-TYT 38202
- Rate of, General Provision - V1-TYT 38115
- Rate of, Levy Notices - V1-TYT 38503
- Records, Access by Assessor - V1-TYT 38706
- Recoupment Fees, Timber Preserve Fund- V2-Gov 51142
- Redetermination Notice, Mailing - V1-TYT 38447
- Redetermination Petitions - V1-HPR 5020
- Redeterminations,
 - Decrease/Increase in Amount - V1-TYT 38444
 - Due Date - V1-TYT 38446
 - Finality Date of Orders/Decisions - V1-TYT 38445
 - Notice of Service - V1-TYT 38447
 - Oral Hearings - V1-TYT 38443
 - Penalties - V1-TYT 38446
 - Petition Filing - V1-TYT 38441
- Redeterminations, Petition form/Content - V1-TYT 38442
- Refund Claims - V1-TYT 38605, V1-HPR 5022
- Rehearing - V1-HPR 5021
- Res Judicata - V1-TYT 38805
- Res Judicata, Same Quarterly Periods only - V1-TYT 38805
- Returns,
 - Contents of - V1-TYT 38402
 - Due Date - V1-TYT 38401
 - Failure to File,
 - Determinations - V1-TYT 38421-24
 - Interest - V1-TYT 38423
 - Offsets - V1-TYT 38422
 - Penalties - V1-TYT 38421, 38424
 - Filing - V1-TYT 38402, 38403
 - Filing Time Extensions -Vol 1-TYT 38405
 - Period of - V1-TYT 38404
- SBE Administration - V1-TYT 38701-38706
- SBE Authority, Collection Proceedings - V1-TYT 38573
- SBE Certificate re: Payment of Tax - V1-TYT 38561-63
- SBE to Consult Timber Advisory Board, re, Damaged Timber Values - V1-TYT 38204
- Security for - V1-TYT 38501
- Security, Disposition by SBE - V1-TYT 38565
- Seizure & Sale,
 - Bills of Sale & Deed - V1-TYT 38553
 - Notice of Sale - V1-TYT 38552
 - Procedure - V1-TYT 38551
 - Proceeds, Disposition - V1-TYT 38554
- Seizure and Sale of Property for Delinquency - V1-TYT 38551-54
- Semiannual Transmittal of Balance to Co. Treasurer by Controller - V1-TYT 38905.1
- Service of Process - V1-TYT 38515
- Service of Process, to Enforce Payment - V1-TYT 38515
- Site Quality, Timberland - Rule 1021

(Timber Tax, cont.)

- Standard Unit of Measurement - Rule 1022
- Suit for Refund,
 - Assignees, Judgments for - V1-TYT 38617
 - Claim Necessity - V1-TYT 38612
 - Claim not Acted Upon - V1-TYT 38614
 - Collection, Injunctions Prohibited - V1-TYT 38611
 - Disposition of Judgment Amount - V1-TYT 38615
 - Interest Rates - V1-Timber - V1-TYT 38616
 - Judgments for assignees - V1-TYT 38617
 - Time Limit for Board Action - V1-TYT 38613
- Tax Liability Withholding from Sales Price - V1-TYT 38561-62
- Tax Rate Adjustment - V1-TYT 38202
- Tax Rate Certification - V1-TYT 38203
- Tax Rate for Harvesting of Timber - V1-TYT 38115
- Timber & Timberland Definition - R&T 431
- Timber Advisory Committee Appointment/Membership - R&T 431, 434.2
- Timber Owner Records - V1-TYT 38703, 38704
- Timber Owner,
 - Definition - V1-TYT 38104
 - Partnership agreement listing Business Assets, Furnishing of - V2-TYT 38576
 - Records - Rule 1031, V1-TYT 38704
 - Registration with SBE - V1-TYT 38351
 - Yield Tax/Reserve Fund Tax Imposition - Rule 1026
- Timber Preserve Fund, Tax Recoupment Fees- V2-Gov 51142
- Timber Tax Fund - See Timber Tax Fund
- Timber Value Area Designation - V1-TYT 38204
- Timber Value Areas - Rule 1020, V1-Timber 38204
- Timber, Definition - V1-TYT 38103
- Timberland - See Timberland
- Timberland Preserve Zone, Defined - V2-Gov 51104
- Timberland Valued as Open Space Land - Rule 53
- Timberland, Definition - V1-TYT 38103.1
- Treasurer, Controller's Semiannual Transmittal of Balance to - V1-TYT 38905.1
- U.S. Forest Service Timber Volumes - Rule 1027
- Unreasonable Staff Action, Reimbursement - V1-TYT 38708
- Value, Damaged Timber, SBE to Consult Timber Advisory Board - V1-TYT 38204
- Violations,
 - Classed as Misdemeanors - V1-TYT 38803
 - Penalties - V1-TYT 38801, 38802
 - Prosecution Statute of Limitation - V1-TYT 38804
- Warrants to Enforce Liens/Collections - V1-TYT 38541
- Withholding - V1-TYT 38503
- Withholding from Sale Price by Successor - V1-TYT 38561-62
- Written Partnership Agreements - V2 TYT 38576
- Timber Tax Fund,
 - Allocation by State Controller - V1-TYT 38905.1
 - Appropriations - V1-TYT 38904
 - Creation - V1-TYT 38903
- Timber Tax Recoupment Fees, Tax, Timber Preserve Fund - V2-Gov 51142
- Timber Value Area, Defined - Rule 1023
- Timber Volumes, US. Forest Service - Rule 1027
- Timber Yield Tax - 6th Blue Tab Section, Volume 1 - V1- TYT 38101-38908
- Timber Yield Tax Law - V1-TYT 38101-38908 (*See also Timber Tax; Timberland*)
- Timberland (*See also Timber Tax*),
 - Addition to Timberland Production Land - V2-Gov 51113.5
 - Average Annual Property Tax - V2-Gov 27423
 - Base Year Values - R&T 52
 - Compatible use - V2-Gov 51111
 - Contested Parcels - V2-Gov 51110
 - Conversion to Other use - V2-PRC 4621-4626
 - Damaged Timber - Rule 1023
 - Defined - R&T 431, V1-TYT 38103.1, V2-Gov 51104
 - Definition of - V1-TYT 38103.1
 - Definitions - V2-Gov 51104
 - Eminent Domain - V2-Gov 51150-51155

(Timberland, cont.)

- Enforceable Restrictions - V2-Gov 51118
- Enforcement Actions - V2-Gov 51116
- Environmental Impact Report Exemption - V2-Gov 51119
- Exemptions - R&T 436
- General - Green Tab Section of Volume 2 - V2-Gov 51100-51155
- General Provisions for Valuation - Rule 53
- Grading Criteria/Procedures - R&T 434
- Grading Rules - R&T 434.1
- Landowner Petition for Rezoning - V2-Gov 51110.3
- List of Parcels Assessed for Timber - V2-Gov 51110
- Market Value of - R&T 110, 401, 423.5, Rule 41, 53
- Nonconforming - V2-Gov 51115.2
- Notice & Hearings - V2-Gov 51110-51110.2
- Open Space Land Contracts - R&T 423.5, Rule 53
- Operability - Rule 1021
- Overpayment Refund or Credit - R&T 434.6
- Parcel Size - V2-Gov 51119.5
- Pine-Mixed Conifer Region, Valuation - R&T 434.5
- Planning Commission Hearing/Recommendation - V2-Gov 51110.2
- Preserve Zone, Defined - V2-Gov 51104
- Production Zone Notation on Roll - R&T 433
- Productivity Act of 1982 - V2-Gov 51100
- Public Improvements - V2-Gov 51151-51155
- Recording with County Recorder - V2-Gov 51117
- Redwood Region, Valuation - R&T 434.5
- Rehearing - V2-Gov 51113
- Restricted Uses - V2-Gov 51115
 - Compatible - V2-Gov 51111
 - Nonconforming - V2-Gov 51115.2
 - Restricted - V2-Gov 51115
- Valuation,
 - Additions - R&T 437
 - Base Year Value - R&T 52
 - Enforceably Restricted Open Space Land, as - R&T 423.5
 - Exemptions - R&T 436
 - General Provisions - Rule 53
 - Grading Criteria/Procedures - R&T 434
 - Grading Rule - R&T 434.1
 - Open Space Land, as - R&T 423
 - Pine-Mixed Conifer Region - R&T 434.5
 - Redwood Region - R&T 434.5
 - Roll Preparation - R&T 435
 - Rules & Regulations - R&T 432
 - Schedule - R&T 434.5, Rule 471
 - Whitewood Sub-zone of Redwood Region - R&T 434.5
- Whitewood Sub-zone of Redwood Region - R&T 434.5
- Zoning - V2-Gov 51112, 51113
- Timberland Preserve Zone, Defined - V2-Gov 51104
- Timberland Productivity Act of 1982 - V2-Gov 51100
- Timberland Tax Overpayments, Refund of - R&T 434.6
- Time,
 - Operating, 15% Or less for Dive, Tour or Whale Watching, Boats & Vessels - R&T 227
 - Sale of Tax Deeded Property, for - V2-R&T 3692
- Time and Place of Sale, Sale of Property for Unsecured Tax - V2-R&T 2957
- Time Extensions,
 - Acts Regulated by SBE, for - Rule 1051
 - Official Acts, County Board - R&T 155

(Time Extensions, cont.)

Official Acts of the Assessor, for - R&T 155; LTA 03/022
Time of Attachment, Liens - V2-R&T 2192
Time Period, Representative, SBE Designated - R&T 1153
Timely Filing, Postmark as Proof of Mailing - R&T 166
Timely Notice, of Appeal Rights, Failure to Provide - R&T 1603
Timely Performance, of Acts Due on Holidays - R&T 724
Timeshare Estates,
 Assessment - R&T 998, V2-R&T 2188.8, 2188.9
 Defined - R&T 998, V2-R&T 2188.8
 Interest or Use, Valuation of - R&T 998, Rule 472, V2-R&T 2188.8, 2188.9,
 Valuation of - R&T 998, Rule 472, V2-R&T 2188.8, 2188.9,
Timeshare Interest, Defined - R&T 998
Timeshare Use, Defined - R&T 998
Timeshares, Separate Assessment Fee - V2-R&T 2188.8-2188.10
Title,
 Instruments Affecting - V2-Gov 27279-80
 Mobilehome, Information Provided by HCD - R&T 5841
 Vesting in Purchaser, Property Sold for Unsecured Tax - V2-R&T 2960
Toll Bridges, Assessment - R&T 985
Tools,
 Hand, Defined, Hand Tool Exemption - R&T 241
 Hand Tools, Employee Owned, 1st \$50,000 Exempt - R&T 241
 Power, Hand-held, Employee Owned, 1st \$50,000 Exempt - R&T 241
Total Assessed Valuation,
 Defined - V1-RRCar 11403
 Defined - V1-Timber 38202
Total Assessed Value,
 Defined - V2-R&T 2266.1
 District, within - V2-R&T 2264
 SBE Factor to Modify, for Schools - V2-Ed 41200
Total Revenue, Anticipated, Defined, Revenue District Boundary Changes - V2-Gov 54902.5(a)(2)
Totally Disabled, Defined - R&T 205.5(e)
Tour, Boats & Vessels used for, 15% or less of Operating Time - R&T 227
Towers, Cellular Radio Transmission Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
Toxic Waste - See Hazardous Waste
TPZ, Defined - V2-Gov 51104
TRA - See Tax Rate Area
TRA, Maps & Boundary Changes, Filing Deadline - V2-Gov 54902
Track-Laying Vehicle Equip, Assessment- R&T 994
Tracking of Fees, Fines & Penalties, List must be Kept by State Agencies - [Gov 8317]
Trade Level,
 General - R&T 110, 401, Rule 10
 Recognition of, Personal Property - Rule 10
Trade Show, Possessory Interest \$50,000 Low Value Ordinance - R&T 155.20
Traffic Congestion, Spending Limitation Act - CAC XIII-B-8(e)(2)
Trail, Conservation and Scenic Easements, Assessment of - R&T 402.1
Trailer Coaches (*See also Mobilehomes; Manufactured Homes; Vehicle License Fees*),
 Assessor's Report to Auditor - V1-VEH 11003.2
 Cost Price Computation - V1-VEH 10753.4
 Defined - V1-VEH 10766, 10788
 Determination of Market Value - V1-VEH 10753.3
 License Fees,
 Cost Price Computation - V1-VEH 10753.4
 Definition of Coach - V1-VEH 10766, 10788
 Delinquency Penalties - V1-VEH 10770
 Disbursement of - V1-VEH 11003.3
 Fee Determination - V1-VEH 10752.1
 General Provisions - V1-VEH 10766-10770
 Market Value - V1-VEH 10753.3
 Operation Without Payment - V1-VEH 10769
 Report of Situs Address - V1-VEH 11003.1
 Registration, DMV Report to Auditor/Assessor - V1-VEH 11003.1
 Vehicle License Fee Disbursement - V1-VEH 11003.3
Training,
 24 & 12 Hour Requirement for Appraisers - R&T 671

(Training, cont.)

Advanced Appraisal Certificate -R&T 671
Advice, and, for Assessor's Staff, by SBE - V2-Gov 15606-15608
Appeals Board Members - R&T 1624.01-.02
Appraiser, Annual Requirements - R&T 671, see Certification (R&T 670, 673, Rule 281-283)
Assessor, Appraisal Certificate Requirement - R&T 670, 673, V2-Gov 24002.5
Assessor, Educational & Experience Requirements - R&T 670, 673, V2-Gov 24002.5
from SBE - V2-Gov 15606-15608
Requirements for Appraisers - R&T 671 (*See also Certification*)
Recommended, Appeals Board Members - R&T 1624.01

Transaction,
Arms Length - Rule 2
Defined - V2-Gov 53938

Transcripts,
Assessment Appeal Hearings, Request for - R&T 1611
Recordings of SBE Equalization Hearings - V1-HPR 5083

Transfer List, Two-Year, Access to and Fee to Inspect - R&T 408.1

Transfer Tax - See Documentary Transfer Tax

Transfer Tax Act - 3rd Blue Tab, Volume 1 - V1-DTTA 11901-11934

Transfers,
Assessment, of, Secured to Unsecured Roll - V2-R&T 2921.5
Assessment of Decedent's Estates - R&T 982-982.1
Auditor's Duty to Tax Collector, of - V2-R&T 4985.1
Base Year (*See also Age 55; Base Year Transfers; Eminent Domain; Grandparent/Grandchild; Parent/Child*),
Cutoff Date, Extended Indefinitely - R&T 69.5
Disabled Persons, 2nd Exclusion Allowed - R&T 69.5(b)(7)
Inter-County, Disaster Relief, by Resolution - R&T 69.3
Rescission of Claim - R&T 69.5(i)
Second Transfer, Age 55 then Disabled - R&T 69.5(b)(7)
Sunset Date Extended Indefinitely - R&T 69.

Boats & Vessels - See Vessels; Registration

Change in Ownership - Rule 462.260(a)

Child/Parent - See Change in Ownership; Exclusions; Parent/Child transfer

Cooperatively Owned Apartments, CIO Exclusion - R&T 62(i)

Contaminated Property, Base Year Value - R&T 69.4

Death, by Reason of, CIOs, Filing w/in 150 Days - R&T 480 (94)

Death, by Reason of, Documentary Transfer Tax not Applicable - V1-DTTA 11930

Exclusion, Grandparent/Grandchild - R&T 63.1

Exclusion, Parent/Child - R&T 63.1, LTA 00/005, 03/018

Exclusion from Change in Ownership, General Provisions - R&T 62-69.5 Rule 462.240 et al

Fractional, Minimum Assessable Interest - R&T 65.1

Funds, Electronic - V2-R&T 2503.1-2505

Gift, Inter Vivos, Documentary Transfer Tax not Applicable - V1-DTTA 11930

Grandparent/Grandchild, CIO Exclusion - See Grandchild/Grandparent

Parent/Child CIO Exclusion - See Parent/Child and Change in Ownership

Housing Cooperatives, CIO Exclusion - R&T 62(i)

Insurance Company RP in Separate Accounts - R&T 480.7, 487, [INS 10506]

Inter-County, Base Year Value,
Contaminated Property - R&T 69.4
Disaster Relief, by Resolution - R&T 69.3
General - R&T 69.5

Inter Vivos Gift, Documentary Transfer Tax not Applicable - V1-DTTA 11930

Interspousal - R&T 63, Rule 462.220

Joint Tenancy Interests, of - R&T 61, 65, Rule 462.040

List, Fee for Access - R&T 408.1

List of - R&T 408.1

List of, not Required of County under 50,000 - R&T 408.1

Minimum Assessable Fractional Interest - R&T 65.1

Mobilehomes to Local Property Taxation, of - V2-H&S 18119

Ownership, of, Recorder to Provide Copy - R&T 255.7, 480(f)

Parent/Child - See Change in Ownership & Exclusions

Personal Property on Secured Roll at Sale of Real Property - V2-R&T 2189

Personal Property on Secured Roll to Unsecured Roll at Sale of Real Property - V2-R&T 2189

Property, of - See Change in Ownership

Real Property with Secured Personal Property at Time of Sale, Lien - V2-R&T 2189

Recorder Required to Provide True Copy - R&T 255.7, 480(f)

(Transfers, cont.)

Secured Personal Property to Unsecured Roll at Sale of Real Property - V2-R&T 2189
Statement of, Life Insurance Co Separate Accounts - R&T 480.7, 487, [INS 10506]
Two Year List of, Access to and Fee to Inspect - R&T 408.1
Vehicle Ownership, of - V1-VEH 10757
Transit Development Board Property, Possessory Interests - R&T 210.1
Transit Development Boards, Property Owned by - R&T 201.1
Transitional Density, Defined, Inter-County Pipelines, \$12,000 per Mile - R&T 401.10
Transitory or Temporary Use, PIs, \$50,000 Low Value Ordinance - R&T 155.20
Transportation, of Freight/Passengers, Vessel Exemption - CAC XIII-3, R&T 209
Transportation Fund, Local - V2-R&T 2230, V2-Gov 29530
Transportation Tax Fund,
 Appropriations - V1-VEH 11002
 Highway Patrol Support - V1-VEH 11004.5
 Vehicle License Fee Transfer to General Fund - V1-VEH 11004
 Vehicle License Fee Deposits - V1-VEH 11001
Treasurer,
 County, Semiannual Transmittal, Timber Tax Fund Balance to - V1-TYT 38905.1
 Defined - V2-R&T 3971
Treasuries, County, Penalty Deposits, Failure to File Prop Statement - R&T 464
Trees (*See also Timber Tax; Timberland*)
 And Vines,
 Fruit/Nut Bearing, Open Space Land Valuation - R&T 429
 Fruit/Nut/Vegetable, Base Year Values - R&T 53
 Fruit/Nut/Vegetable, Exemption - CAC XIII-3, Rule 131
 Open Space (LCA, Williamson Act), Valuation - R&T 429
 Personal Prop Held on Lien Date for Subsequent Planting - R&T 223
 Business Inventory, as - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
 Date Palms - Rule 131
 Douglas Fir - Rule 1021
 Forest, Immature, Exemption - CAC XIII-3
 Fruit & Nut,
 Base Year Value - R&T 53
 Exemption General Provisions - CAC XIII-3, R&T 211, Rule 131
 Open Space Land Valuation - R&T 429
 Personal Prop Held on Lien Date 4 Future Planting - R&T 223
 Immature Forest, Exempt from Tax - CAC XIII-3
 Jeffery Pine - Rule 1021
 Mixed Conifer - Rule 1021
 Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
 Ponderosa Pine - Rule 1021
 Redwood, Young-Growth - Rule 1021
 True Fir - Rule 1021
Trials (*See also Suits*),
 Place of, Timber Tax Erroneous Refund Court Action - V1-Timber 38622
 Quiet Title Action - V2-R&T 3963
 Recovery of Erroneous Timber Tax Refund, - V1-TYT 38622
Tribal Housing Exemption - R&T 237, 254, 259.13
True Copies,
 Defined - Not in PTLG, See Black's Law Dictionary & R&T 480(f)
 Recorder to Provide Original CIOs or True Copy to Assessor- R&T 480(f)
True Fir - Rule 1021
Trustee,
 Assessment to - R&T 612
 Must File Notice of Change In Ownership to Assessor within 150 Days - Rule 480
Trusts,
 Change in Ownership,
 Creation - Rule 462.160(a)
 Exceptions - Rule 462.160(a)
 General - Rule 462.160, 480
 Irrevocable, Date of CIO - Rule 462.260(d)(1)
 Revocable, Date of CIO - Rule 462.260(d)(2)
 Termination - Rule 462.160(c)
 CIO Statement - Rule 480
 CIO Statement, Filing w/in 150 Days of Beneficiary Death - R&T 480
 CIOs, Trustee to File Notice to Assessor within 150 Days - Rule 480

(Trusts, cont.)

Probate CIOS Filing Requirements at time Inventory & Appraisement filed w/Court - R&T 480
TV - See Television
Twenty Dollars, or Less, Collection of Tax, Penalties, License Fees - V2-R&T 2611.4
Twenty Five Percent Penalty - R&T 502-504
Two Year Appeal Hearing Requirement,
 90 Day Extension - R&T 1641.2
 Waiver of Hearing - R&T 1604, 1641.2, Rule 309
Two Year Transfer List, Public Access to & Fees for - R&T 408.1
Two Year Waiver, Appeals Hearing - R&T 1604, 1641.2, Rule 309
Typical Annuals Grown in Area - Rule 52
Typical Rotation Period, Defined - R&T 421
Typographical Errors, in Publication of Roll - V2-R&T 4841, 4842
TYT - Timber Yield Tax, Blue Tab Section of Volume 1

U

Unassessed Property,
 Judgments - R&T 1364
 Taxpayer Complaints - R&T 1362
Unclaimed Taxes, Refund of - V2-R&T 5102
Uncompleted Audit, Appeal not allowed on - *Apple Computer, Inc. v. Assessment Appeals Board* - R&T 1605 fn
Unconstitutional SBE Rules/Regs, Relief from - R&T 538
Uncultivated and Cultivated Land, Assessment - R&T 402
Underassessed Property,
 8 Year Statute of Limitations - R&T 75.11
 Escape Assessment, Statute of Limitations - R&T 75.11
 Statute of Limitations, 8 year - R&T 75.11(d)
Underground Storage Tanks, New Construction Exclusion - R&T 70, LTA 99/62
Underpayment, Redemption of Tax-Defaulted Property - V2-R&T 4114-4116
Underwriting Profit, Defined - CAC XIII-28
Undivided Interest,
 Assessment of - V2-R&T 2801, 2802, 2188.3-2188.11, 4132
 General - V2-R&T 2802, 4132
 Separate Assessment to Satisfy/Remove Lien, State Policy - V2-R&T 2801
 Separate Assessment - V2-R&T 2188.11
Undocumented Vessels - See Vessels, Undocumented
Unencumbered Fee Interest - Rule 2, 4(b)
Unencumbered Fee Price Equivalent - Rule 4
Unencumbered Fee Simple Value - Rule 2
Unfinished New Construction, to be Assessed on Lien Date - R&T 50, 401.3
Unfunded Mandates, State Mandated Costs - V2-R&T 2246.1
Uniform Filing Date, Exemptions, Changes - R&T 255, 273, 273.5, 275, 276, 430.5, 1603
Uniform Standards of Appraisal Practice,
 Appeal Appraisal Reports, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
 General - R&T 80.1; V2-B&P 11319
 USPAP - V2-B&P 11319
 Written Statements of Value - R&T 80.1; V2-B&P 11319
Uniformity, Statewide Assessment, SBE to encourage - R&T 169
Uniquely of Government Character, Defined R&T 231
Unit,
 Appraisal - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
 Appraisal, of - see Appraisal Unit; Economic Unit
 Appraisal, of, Timber - Rule 41, 53
 Economic - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, 324(b), 461(d), AH 501
 Economic, Portions of under Appeal - Rule 324(b)
 Efficiency, Mobilehome Definition - V2-H&S 18008
 Measurement, of, Standard, Timber Tax - Rule 1022
 Valuation, Principle of - R&T 110(d)(2), 723
 Valuation, Principle of, and Intangible Rights - R&T 110(d)(2)
 Valued, to be - R&T 51(d), 61.3, 75.5, 1645.5, Rule 21, AH 501 (*See also Economic Unit; Appraisal Unit*)
Unitary Actions, Annual SBE Schedule - R&T 901.5
Unitary and Nonunitary Reassessment, SBE Assessed Property - R&T 741
Unitary Property,
 Allocated Assessed Value - R&T 746
 Defined - R&T 723
 Mailing of Value Notices, SBE - R&T 731
 Placement on Roll - R&T 745
 Principle of Unit Valuation - R&T 723
 Principle of Unit Valuation, and Intangible Rights - R&T 110(d)(2)
Unitary Value, Allocation of SBE Assessed - R&T 746
Unitary/Nonunitary Reassessment, SBE Prop - R&T 741
United States,
 Aircraft Owned by, Exemption - R&T 5331
 Documentary Transfer Tax, Exemption - V1-DTTA 11922
 Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution, *McCulloch v. Maryland*(1819) (*See also Federal Enclave*)
 Forest Service, Timber Volumes - Rule 1027
 Mail - See Mail; Mailing; US Mail
 Tax Liability, Enforcement of - R&T 30
 Tax Suits - R&T 31

(United States, cont.)

Vehicles Owned by, License Fee Exemption - V1-VEH 10781-82
United States Government, Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution, *McCulloch v. Maryland (1819)*, (See also *Federal Enclave*)
University land, not exempt from Possessory Interest Tax - *Connolly v. Orange Co.*
University of California,
 Bookstores Exempt - R&T 202.2
 Exemption - CAC XIII-3, R&T 202
 Property Lease by , Reduced Taxes - R&T 202.2
 Student Govt used Property, Exempt - R&T 202.2
 Student Organization Property - R&T 202.7
Unknown or Absent Owners,
 Assessment - R&T 460, 611
 Value Estimate - R&T 460
Unmarried Surviving Spouse of Deceased Veteran - R&T 205.5
Unpaid Negotiable Paper
 General - V2-R&T 2509.1
 Refund of - V2-R&T 2508
Unpaid Taxes, Notice of - V2-R&T 2611, 2676
Unpaid Timber Tax, Liability for - V1-Timber 38574
Unpatented Land, Assessment of - R&T 403
Unrecorded Change in Ownership,
 Notice within 45 Days - R&T 480(c)
 Statute of Limitation on Escape Assessment - R&T 75.11
Unrecorded Contract, Statute of Limitations - R&T 531.2
Unredeemed Goods, Pawnbrokers, Assessment- R&T 989
Unrelated Business Taxable Income, Welfare Exemption - R&T 214.05
Unrest, Civil, Delinquent Tax, Los Angeles County - R&T 171 (1993)
Unrestricted Fee Value - Rule 2
Unsecured Assessment Records, Delivery to Tax Collector - V2-R&T 2909.1
Unsecured Property,
 Defined - R&T 134
 Placement on Secured Roll - R&T 109
 Tax Rate - CAC XIII-12
Unsecured Roll (See also *Roll, Unsecured; Taxes, Unsecured*),
 Annual Assessment - R&T 405
 Assessment Record Delivery to Tax Collector - V2-R&T 2909.1
 Collection of Tax (See also *Unsecured Tax*),
 Accountability for Small Sum - V2-R&T 2923
 Charging Tax Collector - V2-R&T 2910
 Due Date of Tax - V2-R&T 2901, 2922
 Judgments - V2-R&T 3101-3107
 Partial Payment - V2-R&T 2927.6
 Rate of Tax - V2-R&T 2905
 Receipts for Payment - V2-R&T 2910.5
 Suit for Taxes - V2-R&T 3002-3006
 Completion - V2-R&T 2902
 Copies for Light/Water/Irrigation Districts - R&T 648-649
 Defined - R&T 109, 134
 Destruction, if over 5 Years Old - V2-R&T 2928, 2928.1
 Equality with Secured Roll - CAC XIII-12
 Notice of Jointly Assessed Property - R&T 405
 Partial Payment of Tax - V2-R&T 2927.6
 Payment of Tax - See Taxes & Unsecured Taxes
 Payment, by Agent, Bill Sent to Assessee - V2-R&T 2910.7
 Payment, Entry of Payment - V2-R&T 2913, 2913.5
 Penalty, Entry of and form of on Roll - R&T 505, Rule 261
 Placement of Secured Personal Property on, at Sale of Real Property Parcel - V2-R&T 2189
 Property Description, Cities/Other Districts - R&T 648-9
 Rate of Tax - CAC XIII-12, V2-R&T 2237.5, 2905
 Records Delivered by Assessor to Auditor - V2-2909.1
 Reduction - V2-R&T 2922.5
 Secured Personal Property on, at Sale of Real Property Parcel - V2-R&T 2189
 Seizure & Sale,
 Bill of Sale - V2-R&T 2960
 Challenges in Court by Assessee - V2-R&T 2954-56

(Unsecured Roll)(Seizure & Sale, cont.)

Conditions Precedent - V2-R&T 2953, 2953.1
Excess Proceeds - V2-R&T 2961
Judicial Review - V2-R&T 2954-2956
Notice of Time & Place of Sale - V2-R&T 2957
Property Subject to - V2-R&T 2951
Property to be Sold - V2-R&T 2958
Records - V2-R&T 2952
Redemption of Seized Property - V2-R&T 2959
Statute of Limitations - V2-R&T 2963
Title Vesting in Purchaser - V2-R&T 2960
Unsold Portion - V2-R&T 2962
Supplemental Tax, Late Payment Interest - R&T 37
Tax,
 Due on Lien Date - V2-R&T 2901
 Delinquent 31 Aug - V2-R&T 2922
 Entry of Payment by Tax Collector - V2-R&T 2913
 Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
 Recordation of Judgment - V2-R&T 3103
 Satisfaction of Judgment - V2-R&T 3107
 Summary Judgment - V2-R&T 3101
Tax Collector Access to Certain Assessor's Records - R&T 408(d)
Transfer of Delinquent PI Tax to - V2-R&T 2190
Transfer of Value from Secured Roll - V2-R&T 2921.5
Transfer of Value from Sec Roll, Pub Entity Liable for Tax/Penalty - V2-R&T 2921.5
Unsecured Supplemental Tax, Late Payment Interest - R&T 37
Unsecured Tax,
 Due on Lien Date - V2-R&T 2922
 Delinquent 31 Aug - V2-R&T 2922
 Entry of Payment by Tax Collector - V2-R&T 2913
 Last Day to Avoid Additional Penalty, 31 Oct - V2-R&T 2922
 Recordation of Judgment - V2-R&T 3103
 Satisfaction of Judgment - V2-R&T 3107
 Summary Judgment - V2-R&T 3101
 Tax Rate - V2-R&T 2905
Unsold Portion, of Property Seized for Unsecured Tax - V2-R&T 2962
Unusable Parcels, Tax-Defaulted Property - V2-R&T 3692
U.S.,
 Aircraft Owned by, Exemption - R&T 5331
 Documentary Transfer Tax, Exemption - V1-DTTA 11922
 Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution, *McCulloch v. Maryland (1819)*, (See also *Federal Enclave*)
 Fish and Wildlife Service, Wildlife Refuge Revenue Sharing, In Lieu Payments - See In Lieu Payments
 Tax Liability, Enforcement of - R&T 30
 Tax Suits - R&T 31
 Vehicles Owned by, License Fee Exemption - V1-VEH 10781-82
U.S. Forest Service, Timber Volumes - Rule 1027
U.S. Department of Veterans Affairs (new name of Veterans Administration) - R&T 205.5
U.S. Government, Exemption from Property Tax - LTA 76/12, 77/110 & 78/3, Supremacy Clause US Constitution, *McCulloch v. Maryland (1819)*, (See also *Federal Enclave*)
U.S. Mail (See also *Mail; Mailing*),
 Filing Documents by - R&T 166, 724
 Filing Documents by, Deadlines Falling on Weekends and Holidays - R&T 166, 724
 Postmark Date of Mail deemed as Date Tax Payment Received - V2-R&T 2512
Usage Report, Real Property, Possessory Interest, Filing by Govt Entities - R&T 480.6
Use,
 Agricultural, Rebuttable Presumption in LCA Valuation - R&T 430
 And Sales Tax, Exemption Revenue Loss, Reimbursement - V2-R&T 2230
 Beneficial - R&T 60
 Compatible, Timberland - V2-Gov 51111
 Exclusive, for Possessory Interest Purposes, Defined - Rule 21
 Highest and Best - R&T 110 Footnote, *L.A. County v. McDonnell Douglas*
 Incidental Nonresidential Use, Base Year Transfer - R&T 69.5(g)(3),(4)
 Nonconforming, Timberland - V2-Gov 51115.2
 Nonresidential, Base Year Transfers, Area of Reasonable Size - R&T 69.5(g)(3),(4)
 Occasional, Commercial Sports Fishing Boats, 15% - R&T 227

(Use, cont.)

Permitted Valuable, Addition of Creates PI - Rule 21
Restricted, Timberland - V2-Gov 51115
Special Use Properties Defined - R&T 401.6
Valuable, Addition or Permit for Creates PI - Rule 21
Use Tax, Reimbursement for Revenue Loss - V2-R&T 2230
Uses, Permitted Valuable, Addition of Creates PI - Rule 21
USPAP, Uniform Standards of Appraisal Practice -V2-B&P 11319
Utilities (*See also Public Utilities; and the specific utility*),
Public Property, Assessment of - CAC XIII-19
Serving no more than Two Counties, Special Revenue Allocation - R&T 98.8

V

Vacancies, State Board of Equalization Members - V2-Gov 15602

Validating Acts,

All Years - V2-Supplemental Acts to the R&T Code, Pink Tab

General Law Provision - 1st Pink Tab, Back of Volume 2-(Destruction of Tax Records)

Validation, of Records, by Tax Agencies - 1st Pink Tab, Back of Volume 2

Validity, of Deed to State, Contesting of, Tax-Defaulted Prop - V2-R&T 3804-06

Valuation,

Actual Value, Defined - Rule 2

Adjustment of Assessable Property - CAC XIII-3.5

Aircraft, Guides for, SBE Approval - R&T 5364

Aircraft, Market Value Determination - Vol 1-R&T 5363

Approach to Value - Rule 3

Assessed Value Defined - R&T 135, V2-Gov 16101.5, 43004.5

Aircraft, Commercial Cost Services for, SBE Approval of - R&T 5364

Base Year Value (*See also Base Year Value*),

1975, Determination of - Rule 460.1

Actual Physical New Construction - R&T 75.10

Adjust of New Construction by Inflation Factor - 75.18

Adjustment by Inflation - R&T 75.15

Adjustments - R&T 51

Assessment Reduction Application - R&T 80

Definition - R&T 75.8

Determination Notices - R&T 75.31

Errors & Omissions - R&T 51.5

Fruit & Nut Trees - R&T 53

Inflation Factor Adjustment - R&T 75.18

Mobilehome, Definition - R&T 5802

Mobilehome, Entry on Roll - R&T 5812

Mobilehome, Newly Constructed - R&T 5825

New Construction - R&T 71

Other than 1975 - R&T 81

Presumptions - Rule 305.5

Property Transferred Post 1975 Lien Date - R&T 50

Replacement Property - R&T 68

Restricted Property - R&T 52

Timberland - R&T 52

Cash Value Defined - CAC XIII-A-2, R&T 110, 110.1, 5803, Rule 2, 4, 301, 460, V2-Ed 84205.5 (*See also Market Value*)

Commercial Cost Guides, SBE Approval of - R&T 401.5

Community Redevelopment Project - CAC XVI-16

Comparative Sales Approach - Rule 4

Damaged Timber, SBE to Consult Timber Advisory Board about- V1-Timber 38204

De Luz, Post & Pre, Possessory Interests - Rule 25, 26

Enforceably Restricted Historical Property - R&T 439.2, 439.4

Enforceably Restricted Property - See Enforceable Restrictions

Equalization on Local Assessment Roll - CAC XIII-16

Equalization, SBE Annual Assessment of State Assessed Prop - R&T 721

Fair Market Value, at - CAC XIII-1

Fee Simple - R&T 60

Fire Sprinkler/Detection Systems - CAC XIII-A-2, R&T 74, LTA 99/45

Fixtures, Removed - R&T 75.16

Fractional, Minimum Interest Transfer - R&T 65.1

Fruit, Nut, Vegetable Trees, Vines, Open Space Land - R&T 429

Full Cash Value Defined - CAC XIII-A-2, R&T 110, 110.1, 5803 Rule 2, 4, 301, 460, V2-Ed 84205.5, (*See also Market Value*)

Full Market Value, Defined - R&T 110, Rule 2 (*See also Full Cash Value*)

Full Value Defined - R&T 60, 110.5, Rule 2, 301, 460

Guides for, Aircraft, SBE Approval - R&T 5364

Guides for, Commercial & Industrial Properties, SBE Approval of - R&T 401.5

Harvest Value, Immediate - Rule 1023

Historical Property - R&T 439-439.4

Hydrocarbon Production in Possessory Interest - Rule 27, See Oil & Gas

Illegal Goods for Sale in Ordinary Course of Business - R&T 129

Implements of Husbandry - R&T 413

(Valuation, cont.)

Implementations of Husbandry as Determined by Assessor - R&T 413
Industrial Cost Guides, SBE Approval of - R&T 401.5
Income Approach - Rule 8
Inter-County Pipelines - R&T 401.8-401.10
Inter-County Pipeline Rights of Way - R&T 401.8
Land, under Wildlife Habitat Contract - R&T 423.8
Low Income Subsidy Exclusion from Income - R&T 402.9
Low Income Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Market Value, Defined - Rule 301 (*See also Market Value*)
Mines & Quarries - Rule 469
Mobilehomes - R&T 5810-5813
Notice of - See Notice; Value Notice; Assessment, Notice of
Oil & Gas Interests - R&T 107.2, 107.3, Rule 468
Oil & Gas Mineral Rights - Rule 468
Open Space Land, Fruit/Nut/Vegetable Trees & Vines - R&T 429
Open Space Land - See LCA
Perennials - Rule 52
Perennials, as Open Space Land - Rule 52
Pipeline Rights of Way - R&T 401.8
Possessory Interests (*See also Possessory Interests*),
 Definition - R&T 107, Rule 24
 Full Cash Value - R&T 107.1
 Post & Pre De Luz - Rule 25, 26
Private Railroad Cars - V1-RRCar 11291-94 (*See also Railroad Car Tax*)
Private Railroad Car, at Acquisition Cost - V1-RR Car 11203, 11206 11251-2, 11292-3
Procedures for Appeals Board - R&T 1609.8
Property with Low Value, Exemption - R&T 155.20
Property, Allocation for Schools - V2-Ed 42214
Railroad Car, at Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Real Property - CAC XIII A-2
Replacement/Reproduction Cost Approach - R&T 110, 401, Rule 6
Restricted Value Defined - Rule 301, 460
Seismic Retrofitting Imps, Bldg Dept Report to Assessor - R&T 74.5(c)
Separate (*See also Separate Assessment for more extensive listing*),
 Cellular Sites, Subdivision Map Act Exemption - V2-R&T 2823, [Gov 66412]
 Generally - V2-R&T 2188-2189.2, 2801-2827
 Land & Improvements - CAC XIII-13, R&T 607, V2-R&T 2188-2188.6, 2823
 Lot Line Adjustments, Pre-Payment of Property Tax - V2-R&T 2823, [Gov 66412]
 Parcel, Application Fee - V2-R&T 4151
 Policy and Intent of Legislature - V2-R&T 2801
 Redemption of Tax-Defaulted Property - V2-R&T 4151-4159
Special Use Properties, Entrepreneurial Profit - R&T 401.6
Statement by Auditor of Roll Corrections - R&T 1647-1650
Statements,
 Appeals Board, Contents - R&T 1648
 Appeals Board, Copies to Controller/Board of Supervisors - R&T 1649-50
 Appeals Board, Duplicates - R&T 1647
 Auditor's Penalty for Failure to File - R&T 1650
 Controller & SBE, to, by August 15 - R&T 1647-1649
 Local Board & Appeals Board - R&T 1647-1650
Taxable Value Defined - R&T 75.9, Rule 301, 460
Timber, Damaged SBE to Consult Timber Advisory Board - V1-Timber 38204
Timber & Timberlands - See Timber, Timberland, & Timber Tax
Timberland Additions - R&T 437
Timberland as Open Space Land - R&T 423
Timberland Base Year Values - R&T 52
Timberland Pine-Mixed Conifer Region - R&T 434.5
Timberland Redwood Region - R&T 434.5
Timberland Roll Preparation - R&T 435
Timberland, Rules & Regulations - R&T 432
Timeshare Estates - Rule 472
Timeshare Estates/Interest/Use - R&T 998, Rule 472
Value, Meaning of - Rule 2
Vehicles - See Vehicle License Fees
Veterans Exemption Eligibility, Assessable Property - R&T 205.1

Valuation Services, Aircraft, Commercial Publications, SBE Approval of - R&T 5364
Valuation Statements,

Appeals Board,
Contents - R&T 1648
Copies to Controller/Board of Supervisors - R&T 1649-50
Duplicates - R&T 1647
Auditor's Penalty for Failure to File - R&T 1650
Auditor, by, of Roll Corrections - R&T 1647-1650
Controller & SBE, to, by August 15 - R&T 1647-1649
Local Board & Appeals Board - R&T 1647-1650

Value,

Acquisition Cost Less Dep. Railroad Car - V1-RR Car 11203, 11206 11251-2, 11292-3
Actual - Rule 2
Affect of Deed Restrictions/Covenants - R&T 402.3
Aggregate, Intercounty Pipeline Rights of Way - R&T 401.8
Aircraft, SBE Approval of Commercial Cost/Value Guides for - R&T 5364
Allocation - CAC XIII-13 (& Footnote), R&T 607-608, Rule 2
Allocation of Sales Price - Rule 2
Allocation of Unitary SBE Value - R&T 746
Approaches to - See Approaches to Value
Approaches to, Cable TV - R&T 107.7
Arms Length Transaction - Rule 2
Assessable Property, Adjustment by Legislature - CAC XIII-3.5
Assessed, Property Tax Relief - V2-Gov 16101.5
Acquisition Cost Less Depreciation, at, Railroad Car - V1-RR Car 11203, 11206, 11251-2, 11292-3
Base Year, of Mobilehomes, Determination - R&T 5825
Base Year, Timberland - R&T 52
Building Dept to Report of Seismic Retrofitting Imps to Assessor - R&T 74.5(c)
Certificated Aircraft - R&T 401.15, 401.17
Damaged Timber, SBE to Consult Timber Advisory Board about- V1-Timber 38204
Decline in - CAC XIII-A 2, R&T 51(a)(2) &(e), V2-R&T 4831Rule 461
Decline in,
Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
El Dorado Palm Springs, Ltd. v. Board of Supervisors - R&T 51 fn
Employee Evaluation Not to be Based on Val Enrolled Or Tax Collected - R&T 5907
Equal or Lesser, Defined, BYT - R&T 69.3(b)
Estimate in Case of Absent or Unknown Owners - R&T 460
Estimates of, for Local Jurisdictions - V2-Gov 27421
Fee Simple Unencumbered - Rule 2
Full Cash
General - R&T 110, 110.1, 401, Rule 2, Rule 460, AH 501
Inter-County Pipeline Rights of Way - R&T 401.10
Original Property, of, Defined - R&T 69.3
Percent Good Factors - R&T 401.16, LTA 04/019
Replacement Property, of, Defined - R&T 69.3
Illegal Goods, of - R&T 129
Immediate Harvest Value, Damaged Timber - V1-Timber 38204
Impairment of, Tax-Defaulted Property, Prohibition - V2-R&T 3441
Improvement, Allocation of - CAC XIII-13(Footnote), R&T 607-8, Rule 2
In Use - R&T 401.6, Rule 6; See *Cleve. Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno*
Increase of, at Assessment Appeal - R&T 1609.4, Rule 313(f), 307(d)
Increase, Notice of by July 1 - R&T 619
Lien Date - R&T 51(2)(c), 401.3
Loss in - CAC XIII-A 2, R&T 51(a)(2) &(e), V2-R&T 4831
Loss in, Correction within 1 Year of Roll Delivery - V2-R&T 4831(b), LTA 95/54
Manufactured Home Conversion to LPT, Market on Ensuing Lien Date - R&T 5802
Mobilehome Conversion to LPT, Market on Ensuing Lien Date - R&T 5802
Notice of (*See also Notice*),
2% Inflation Factor, not required for - R&T 619(f)
Building Dept Report of Seismic Retrofitting Imp Value to Assessor - R&T 74.5(c)
General - R&T 619
New Base Year Due to Change in Ownership - R&T 75.31
Personal Property on Secured Roll, for - R&T 619.2
SBE, Validity Unaffected by Non-Receipt - R&T 725
Unitary Property Valuations, SBE - R&T 731

(Value, cont.)

Periodic Review of Prop not under XIII A - R&T 1716
Periodic Substantiation of Non-Prop 13 Property's - R&T 405.5
Private Railroad Car, as Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Railroad Car, as Acquisition Cost less Dep. - V1-RR Car 11203, 11206 11251-2, 11292-3
Reductions in - CAC XIII A-2, R&T 51(a)(2) &(e), V2-R&T 4831, LTA 86/36
Reductions In, by Appeals Board & Stipulation - R&T 1607
Relative Fair Market, Allocation of Sales Price - Rule 2
Seismic Retrofitting Imps, Building Dept to Report to Assessor - R&T 74.5(c)
Total Assessed, SBE Factor to Modify, School - V2-Ed 41200
Transfer from Secured to Unsecured Roll - V2-R&T 2921.5
Unencumbered Fee Simple - Rule 2
Unitary/Nonunitary, State Assessed Prop - R&T 741-746
Unrestricted Fee - Rule 2
Written Statements of Value, for Fee, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319
Value Area, Timber - Rule 1020, V1-Timber 38204,
Value Estimate, Appeals, Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Value Increase,
Assessment Appeals, Authority & Notice - R&T 1609.4, Rule 313(f), 307(d)
Notice of, by 1 July - R&T 619
Value In Use - R&T 401.6, Rule 6; See *Cleve. Cinc., Chicago & St. Louis RR v. Backus, De Luz Homes, Guild Wineries & Dist. v. Fresno*
Vegetable, Trees & Vines - See Trees; Exemption, Tree & Vine
VEH - Vehicle Code Provisions, Gold Tab "Other Code Provisions", Vol 2
VEH - Vehicle License Fees, Blue Tab Section of Volume 1
Vehicle,
Change in Ownership Terminates Exemption - V1-VEH 10756
Classification of - V1-VEH 10753.2
Defined - V1-VEH 10702
Determination of Market Value for License Fee - V1-VEH 10753, 10753.2
Handicapped Modifications, License Fee Exclusion - V2-VEH 10753.6
Leased, Liability - V1-VEH 10879
Modification Over \$2,000 - V1-VEH 10753
Owned by Disabled Veterans - V1-VEH 10783
Owned by Medal of Honor Recipient - V1-VEH 10783
Owned by U.S. Government - V1-VEH 10781, 10782
Registration Year More/Less than 12 months - V1-VEH 10755
Steel-Wheel/Track Laying/Rubber-Tired Equipment - R&T 994
Subject to Registration under VEH. Code - V1-VEH 10758
Trailer, Semi-trailer, or assorted dollies with ID Exempt - R&T 225
Vehicle Code - Vehicle License Fees, Blue Tab, Volume 1 (*See also Gold Tab, Back of Volume 2; Other Code Provisions*)
Vehicle License Fee Law - V1-VEH 10701-11005.6
Vehicle License Fees (*See also DMV*),
Account Transfers, State General Fund - V1-VEH 11004
Allocation by Controller - V1-VEH 11005
Allocation, City - V1-VEH 11003.3-.4, 11005-11005.6
Certain Mobilehomes Exempt from - V1-VEH 10784-5
Change in Ownership Ends Exemption - V1-VEH 10756
Classification of Vehicles - V1-VEH 10753.2
Collection of - V1-VEH 10852
Computation - V1-VEH 10752, 10752.1
Delinquent Tax - V1-VEH 10769-70, 10853-54
Determination of Fee - V1-VEH 10752, 10752.1
Determination of Market Value - V1-VEH 10753.2
Disabled Veteran Owned Vehicles - V1-VEH 10783
DMV Report to Auditor, Biannual - V1-VEH 11003.1
Enforcement of Provisions - V1-VEH 10951, 11003
Exemption of U.S. Government Vehicles - V1-VEH 10781-82
Fund Appropriations - V1-VEH 11002
Fund Deposits - V1-VEH 11001
General - 1st Blue Tab Section, Volume 1 - V1-VEH 10701-11005.86
Handicapped Persons Exclusion - V2-VEH 10753.6
Highway Patrol Support - V1-VEH 11004.5
Highway Usage, Fees for - V1-VEH 10751
Historical Vehicles - V1-VEH 10753.3
In Lieu of Other Taxes - V1-VEH 10758

(Vehicle License Fees, cont.)

Late, as Lien - V1-VEH 10876
Leased Vehicle Liability - V1-VEH 10879
Liens - V1-VEH 10876
Local Govt Owned/Leased Vehicles Exempt - V1-VEH 10781-82
Market Value Determination - V1-VEH 10753, 10753.2
Market Value of Trailer Coaches - V1-VEH 10753.3
Mobilehome Accessories - R&T 5805
Mobilehome Owned by Disabled Veteran - V1-VEH 10788
Mobilehome,
 Destroyed by Disaster - R&T 172, 172.1
 Refunds - V1-VEH 10901, 10902
 Reinstatement of Fees - V1-VEH 10760
Payment Rounded to Nearest Dollar - V1-VEH 10759
Percent of Market Value, as a - V1-VEH 10752, 10752.1
Refunds of - V1-VEH 10901, 10902
Registration Year More/Less than 12 Months - V1-VEH 10755
Reinstatement/Eligibility, Mobilehome - V1-VEH 10760
Relief for Mobilehomes - R&T 172, 172.1
Relief from, Mobilehome Disaster Relief - R&T 172-172.1
Report by Auditor to Assessor - V1-VEH 11003.2
Report to Auditor by DMV - V1-VEH 11003.1
Reports, Collection & Distribution - V1-VEH 11003-4
Rounding to Nearest Dollar - V1-VEH 10759
Seizure & Sale of Vehicles - V1-VEH 10877
Special Account Transfers, State Gen Fund - V1-11003.3
Trailer Coach Fees - V1-VEH 10752.1
Trailer Coach Market Value - V1-VEH 10753.3
Trailer Coaches - See Trailer Coaches License Fees
Trailer Coaches, Disbursement - V1-VEH 11003.3
Transfers of Ownership - V1-VEH 10757
Transfers to State General Fund - V1-VEH 11004
Vehicle Defined - V1-VEH 10702
Vessel Registration - V2-VEH
Vehicle License Fee Adjustment – R&T 97.70
Vendors and Tax Representatives,
 Appeal/HEX Filing Solicitation Restrictions - V2-B&P 17533.6, 17537.8, 17537, 39; USC 3001(h), & 3005
 Uniform Standard of Appraisal Practice, Appeals - R&T 80.1; V2-B&P 11319
 Written Statements of Value, for Fee, Restrictions on - R&T 80.1; V2-B&P 11319
Ventura County Flood Control District - V2-STATS 1978, Ch. 1085
Ventura Port District, Possessory Interests - R&T 201.6
Verification,
 Continuing, Disabled Veterans Exemption Eligibility - R&T 279
 Property Tax, of - R&T 164
Vessel,
 4% Assessment - R&T 130, 227, Rule 151
 15% or less of Operating Time for Dive, Tour or Whale Watching - R&T 227
 Annexed as Improvement - See *Specialty Restaurants v. LA. County*
 Assessment - R&T 130, 232, 228, Rule 151
 Cargo Container - R&T 232
 Certification Withheld for Delinquent Unsecured Tax - V2-R&T 3205, [VEH 9880]
 Commercial Sports Fishing Boats, Occasional Use, 15% - R&T 227
 Defined - R&T 130, 228
 Described - Harbors & Navigation Code Sec 651
 Dive, used for Tour or Whale Watching Purposes, 15% - R&T 227
 DMV Registration Report to Assessor - V2-VEH 9869
 DMV Renewal Withheld, Unsecured Tax Delinquent - V2-R&T 3205, [VEH 9880]
 Documented,
 Affidavit Filing Date Shift to Feb 15 - R&T 275.5
 Affidavit Late Filing Deadline for 80% reduction, Aug 1 - R&T 275.5
 Assessment - R&T 227, 1138-1141
 Defined - R&T 130
 Exemption - R&T 254, 255, 275.5
 General - R&T 130, 227, 254-5, 275.5, 1138-1141
 Last Day to File for R&T 227 Assessment - R&T 275.5
 Notice of Assessment by August 1 - R&T 275.5

(Vessel)(Documented, cont.)

- Outside of State - R&T 1138
- Undocumented - R&T 1141
- Exemption,
 - Affidavit Annual Filing - R&T 254, 255
 - Construction, when under - R&T 209.5
 - Documented Vessels - R&T 254, 275.5
 - General - CAC XIII-3
 - Market Value of \$400 or Less - R&T 228
 - Transportation of Freight or Passengers - CAC XIII-3, 209
 - Under Construction - R&T 228
- Ferries, Defined - R&T 1136
- Ferries, Inter-County - R&T 1137
- Four % Assessment - Rule 151
- Historical Wooden Vessel - R&T 230
- Mooring, Habitual Place of - R&T 1139
- Nondocumented - R&T 1141
- Occasional Use, Commercial Sports Fishing Boats, 15% - R&T 227
- Registration, DMV Report to Assessor - V2-VEH 9869
- Registration and Transfer - V2-VEH 9896
- Seven (7) or more Persons for Hire - R&T 227
- Under Construction, Exempt - R&T 209.5
- Undocumented - R&T 1141
- United States, Defined - R&T 130
- Vesting of Title in Purchaser, Property Sold for Unsecured Tax - V2-R&T 2960
- Veteran,
 - Disqualified, Homeowners' Exemption - R&T 255.2
 - Defined - CAC XIII-3, R&T 205.5, V1-VEH 10788
- Veterans,
 - Administration (renamed US Dept of Veterans Affairs) - R&T 205.5
 - Appearance/Subscription of Affidavit by Representative - R&T 253
 - Assessment Ratio Changes - R&T 205.1
 - Audits - See Veterans' Exemption
 - Deceased, Eligibility of Parents for Veterans' Exemption - CAC XIII-3q
 - Deceased, Eligibility of Spouse - CAC XIII-3, 4, R&T 205.5
 - Defined - CAC XIII-3, R&T 205.5, V1-VEH 10788
 - Disabled,
 - Property Return to Assessor w/Affidavit - R&T 277 (*See also Disabled Veterans Exemption*)
 - Exemption (*See also Disabled Veterans Exemption*),
 - Confined to Hospital or Care Facility - R&T 205.5(b)(2), 279
 - Continuing Eligibility, Verification - R&T 279
 - Death of Vet While on Active Duty - CAC XIII-4 (ACA 49, 1992)
 - Effective Dates - R&T 279
 - Eligibility Redetermination - R&T 279.5
 - Eligibility, Spouse, Vet Died on Active Duty - CAC XIII-4 (ACA 49)
 - Eligibility Verification - R&T 279
 - Escape Assessment for Error - R&T 279.5
 - Filing Deadline, Partial - R&T 276
 - Exemption Filing Period Change to Jan 1 to Feb 15 - R&T 273, 273.5
 - Homes - CAC XIII-4, R&T 205.5
 - Incorrectly allowed - R&T 279.5
 - Ineligible Property - R&T 279.5
 - Notice of Requirements/Penalty/Duty - R&T 278
 - Partial - R&T 276, Rule 464
 - Partial, Filing Deadline - R&T 276
 - Property Return With Affidavit - R&T 277
 - Supplemental Assessments - R&T 75.21
 - Incorrectly allowed Exemption - R&T 279.5
 - Mobilehomes Owned by - V1-VEH 10783
 - Notice of Exemption, Mailing - R&T 278
 - Partial Exemption - R&T 276, Rule 464
 - Vehicles Owned by - V1-VEH 10783
- Exemption - See Veterans' Exemption
- Medal of Honor Recipient Owned Vehicles - V1-VEH 10783
- Mobilehomes Owned by, License Fee Exemption - V1-VEH 10788
- Organizations of, Exemption - See Veterans' Organization Exemption

(Veterans, cont.)

Parents of Deceased Veteran, Veterans' Exemption - CAC XIII(q)
Philippine Commonwealth Army, Members as - AB 2161
Rate of Tax - Rule 464
Representatives of - R&T 253
Spouse Eligibility for Exemption - CAC XIII-3, 4, R&T 205.5
Supplemental Assessments - R&T 75.21
Testimony by Veteran or Spouse to Verify Claim - R&T 282, 282.5
Vehicles Owned by, License Fee Exemption - VI-VEH 10783
War & Campaign Listing - R&T 205
Welfare Board, Possessory Interests in - R&T 213.5
Veterans Welfare Board, Possessory Interests in Real Estate - R&T 213.5
Veterans' Administration (renamed US Dept of Veterans Affairs) - R&T 205.5
Veterans' Exemption (*See also Disabled Veterans Exemption*),
Affidavit Filing Period Change to Jan 1 to Feb 15 - R&T 273
Appearance by Representative - R&T 253
Assessment Ratio Changes - R&T 205.1
Audit of Claims by Auditor - R&T 280-286
Audit Procedures - R&T 281
Audits,
 Applicability of Provisions - R&T 280, 285
 Auditor Defined - R&T 286
 Claims, of, by Auditor - R&T 280-286
 Disallowance of Exemption - R&T 282.5
 Improper Denial of Exemption - R&T 283
 Improper Exemptions, Assessor Notice - R&T 284
 Notice of Improper Exemption - R&T 284
 Procedure - R&T 281
 Testimony by Veteran or Spouse - R&T 282, 282.5
Claim Procedures - R&T 252
Claims Without Regard to Time Limit - R&T 273
Disabled - See Disabled Veteran Exemption
Disallowed Claims - R&T 255.2
Disqualified Veteran & Homeowners' Exemption - R&T 255.2
Duplicate Filing - R&T 252.1
Filing Deadline - R&T 255
Filing Deadline, Partial Exemption - R&T 273.5
Filing Period Change to Jan 1 to Feb 15 - R&T 273
General - CAC XIII-3, 4, R&T 205
Parents Eligible - CAC XIII-3 (q)
Partial Exemption - R&T 273.5
Partial, Filing Deadline - R&T 273.5
Recordation of Property Interest - R&T 261
Representative of, Subscription/Appeal - R&T 253
Residence of Claimant, Statement - R&T 252.1
Spouse Eligibility - CAC XIII-3, 4, R&T 205.5
Subscription of Affidavit by Representative - R&T 253
Supplemental Assessments - R&T 75.21
Tax Rate - Rule 464
Tax Rate Applied after Exemption - Rule 464
Testimony by Veteran/Spouse to Verify Claim - R&T 282-.5
Unmarried Spouse of Deceased Veteran - R&T 205.5
Wars & Campaigns Listing - R&T 205
Veterans' Organization Exemption,
 Affidavit Annual Filing - R&T 254
 Affidavit Contents - R&T 259.7
 Bingo not a Factor - R&T 215.2
 Bingo, Prop used for - R&T 215.2
 Buildings & Real Property - R&T 215.1
 Duplicate Filing - R&T 254.5
 General - R&T 215.1
 Late Claims - R&T 270
 Partial Welfare Exemption - R&T 214
 Personal Property - R&T 215
 Post Lien Date Acquisition - R&T 271
 Property used Exclusively for - R&T 214

(Veterans' Organization Exemption, cont.)

- Supplemental Assessments Exemption - 75.21
- Veterans' Welfare Board,
 - Possessory Interests in Real Estate - V2-R&T 2190.1
 - Prop Deeded To, Cancellation of Tax - V2-R&T 4986.4
- Veterans Administration (renamed US Dept of Veterans Affairs) - R&T 205.5
- Vines (*See also Trees and Vines; Exemption, Tree & Vine*),
 - Business Inventory - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
 - Fruit/Nut Bearing, Open Space Land Valuation - R&T 429
 - Fruit/Nut/Vegetable, Base Year Value - R&T 53
 - Grapevines Destroyed by Pierce's Disease - R&T 53
 - Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
- Vineyard,
 - Defined - Rule 131
 - Nursery Stock - CAC XIII-3, R&T 129, 219, 202, 223, 531.5, Rule 133(e), AH 567
- Violations, Timber Tax,
 - Classed as Misdemeanors - V1-Timber 38803
 - Penalties - V1-Timber 38801, 38802
 - Prosecution Statute of Limitations - V1-Timber 38804
- Voiding, of Tax Deeds - V2-R&T 3728, 3729
- Volumes, Timber, US. Forest Service - Rule 1027
- Voluntary Conversions, Mobilehome/Manufactured Home Market Value Date - R&T 5802
- Volunteer Fire Company, San Diego County - V2-STATS 1983, Ch 406
- Volunteer Fire Departments,
 - Defined - R&T 213.7
 - Exemption - R&T 213.7
- Vote Requirement to,
 - Increase Property Tax - CAC XIII-A-3
 - Raise State Revenue, by Legislature - CAC XIII-A-3
- Voucher, Cancellation, Payment of Tax on Wrong Property - V2-R&T 4912

W

Wagering Facility, Satellite, 2% Commission Retained not for Prop use - V2-B&P 19605.7-.71

Waiver,

Appeal, 2 Year, Extension of, Failure to Provide Data under 441(d) - R&T 441(h)

Appeal, 2 Year Hearing Requirement - R&T 1604, 1641.2, Rule 309

Appeal, 2 Year Hearing Requirement, 90 Day Extension - R&T 1641.2

Delinquent Tax Penalties, of - V2-R&T 2610.5

Exemption - CAC XIII-6

Penalty & Interest, of, Storm or Flood Damaged Property - V2-Gov 43005.7

Two Year, Appeals Hearing - R&T 1604, 1641.2, Rule 309

Ward, Defined - R&T 62

Warrants,

Collection/Enforcement, for, Tax Postponement Lien - V2-R&T 3201-04

Enforce Liens & Collections, to, Timber Tax - V1-Timber 38541

Tax Collection,

Collection of Fees - V1-RRCar 11503

Issuance of - V1-RRCar 11501

Payment of Fees - V1-RRCar 11502

Wars, and Campaigns, Listing for Veteran's Eligibility - R&T 205

Waste,

Hazardous/Toxic - See Hazardous Waste

Prohibition of & Penalty for, Tax Defaulted Property - V2-R&T 3441

Waste Control - See Hazardous Waste

Watching, Whale, Boats & Vessels used for 15% or less of Operating Time - R&T 227

Water Carrier, Intrastate, Defined - R&T 1016

Water Carrier Returns, Intrastate - R&T 1020

Water Code - Gold Tab, Back of Volume 2, Other Code Provisions

Water Conservation Equipment,

Defined - R&T 73.5

New Construction Exclusion - R&T 73.5

Water Distribution Systems, Assessment - V2-R&T 2189.6

Water Districts (*See also Districts*),

Access to Assessor's Records, Unsecured Roll Info, Written Request - R&T 648

Defined - V2-Water 20220

Improvement District formed by March 1, 1980 - V2-STATS 1980, Ch 450

Metropolitan, Tax Reliance Reduction Report - R&T 97.6

Municipal - V2-STATS 1979, Ch. 111

Secured Roll, Acquisition of Copy by - R&T 647, 649

Unsecured Roll Property Description - R&T 648, 649

Water Ditches, Assessment - R&T 984

Weekends, Filing Deadlines Falling on - R&T 166, 724

Welfare, Recipients of, Property Tax Relief - V2-Gov 16160

Welfare & Institutions Code, Revenue Allocation Computation - R&T 97.7

Welfare Board, Veterans, Possessory Interests in Real Estate - R&T 213.5, V2-R&T 2190.1

Welfare Exemption,

236 Apartments - R&T 214(f)

Affidavit/Financial Statement Filing - R&T 254-254.5, 254.6, 259.5

Appraisal Fee, Sale of Tax-Defaulted Property - V2-R&T 3698.5

Assessor Duties - R&T 254.5

Board Duties - R&T 254.6

Bonded Indebtedness included - R&T 214

Charitable Property in use for 30 Years - R&T 214.3

Charitable/Hospital Prop in use for 30 Years - R&T 214.3

Claim Procedures - R&T 254.5, 254.6

Claims Review - R&T 254.5, 254.6; Rule 136

Definition - R&T 213.7, 214, LTA 99/58

Demolition of a Building - R&T 214.2

Educational Purpose is Charitable Purpose - R&T 214

Extends to Bonded Indebtedness - R&T 214

Facilities under Construction - R&T 214.1, 214.2, 532.2

Financial Statement Filing 1st Time & Thereafter by Request - R&T 254.5, 254.6

Franchise Tax Board Exemption Letters in Lieu of IRS Ltr. - R&T 214

General - R&T 214-214.13, LTA 00/008

Handicapped Persons - CAC XIII-8.5, R&T 214

Hospital Needs - R&T 214.11

(Welfare Exemption, cont.)

- Improvements - R&T 214.12
- Late Claims - R&T 270
- Limitations - R&T 214.8
- Low Income Housing not Subject to R&T 2229 - V2-R&T 2229, V2-STATS 87, 88
- Low or Moderate Income Housing - R&T 214, 237, LTA 99/58, 99/76
- Minimum Sale Price of Tax-Defaulted Property - V2-R&T 3698.5
- Natural Area Preservation - R&T 214.02
- New Construction, Abandoned or not used for Welfare Purpose - R&T 214.1, 214.2
- Nursery Schools - R&T 214, 221
- Oceanographic Research Organization - R&T 214
- Organizational Clearance Certificate - R&T 214, 214.01, 214.8, 231, 254.5, 254.6, 259.5, 259.7
- Partial, Extended to Veterans' Organizations - R&T 214
- Property Acquired after Lien Date - R&T 271
- Property Leased to Government Entity - R&T 214.6
- Property under Construction - R&T 532.2
- Property under Redevelopment Plan - R&T 214.13
- Property used Exclusively for Nature Reserve or Open Space Land - R&T 214.02
- Property used Exclusively for Veterans' Organizations - R&T 214
- Property used for Scientific Purpose - R&T 214
- Recordation of Interest in Property - R&T 261
- Redevelopment Plans Dedicated to Certain use - R&T 214.13
- SBE Review Procedures - R&T 254.6; Rule 136
- Schools Less than Collegiate Grade - R&T 214.4, 214.5
- Supplemental Assessments, from - R&T 75.21, 75.22
- Tax-Defaulted Property, Minimum Sale Price & Appraisal Fee - V2-R&T 3698.5
- Unrelated Business Taxable Income - R&T 214.05
- Zoological Society Possessory Interest - R&T 222.5
- Zoological Society Property - R&T 222
- Welfare Organization, Property Leased from, by Govt Entity - R&T 214.6
- Wetlands Bank Site, As Public Entity, Payment of In Lieu Fees - [F&G 1775 et seq. of Sec 2]
- Whale Watching, Boats & Vessels used for 15% or less of Operating Time - R&T 227
- Whitewood Subzone, of Redwood Region, Timberland - R&T 434.5
- Wildlife, Defined - R&T 421
- Wildlife Areas, Designated, In Lieu Fees for - V2-F&G 1504
- Wildlife Habitat Area, Defined - V2-Gov 51201
- Wildlife Habitat Contract,
 - Defined - R&T 421
 - General - R&T 423.8
 - Immune to 150 Acre Requirement - R&T 423.8
 - Land Subject To, LCA Valuation - R&T 423.7
 - Land Valued per R&T 402.1 - R&T 423.8
- Wildlife Refuge Fund, National, Federal Govt In Lieu Payments, Refuge Revenue Sharing Act of 1978, Public Law 95-469, Civil Rights Act of 1964, Sec 5(a) & Title VI, 50 CFR 34.5(d)
- Will,
 - Change in Ownership - Rule 462.260(c)
 - Date of Death as Date of CIO, Parent/Child Transfer if through - R&T 63.1
- Willful Failure to Pay, or Cause to be Paid - R&T 38574
- Williamson Land Act - R&T 402.1, 421-430.5, Rules 51-54, V2-Gov 51070-51097, (*See also LCA*)
- Winegrape Pest & Disease, Special Districts - [F&A 6200]
- Withdrawal, of Exhibit, SBE Equalization Hearing - V1-HPR 5087
- Withholding, Timber Tax - V1-Timber 38503
- Witnesses, Subpoenas by State Board of Equalization - V1-HPR 5086, V2-Gov 15613
- Woodcuts, Defined - R&T 217
- Work, of Local Officials, Review of, by SBE - V2-Gov 15612
- Work Force in Place, Cable TV Intangibles - R&T 107.7(d)
- Works of Art,
 - Assessment - R&T 986
 - Exemption - R&T 217, LTA 04/047
- Work of the Free Fine Arts, Defined - R&T 217
- Writ of Attachment, Timber Tax Payment Enforcement - V1-Timber 38513
- Writing, Defined - R&T 8
- Writs of Attachment, Railroad Car Tax - V1-RRCar 11473
- Written Agreement, re: Term of Possessory Interest - Rule 23
- Written Appraisal Reports, for Fee, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319
- Written Authorization, of Controller - V2-Gov 43003

Written Findings, re Data Altering Previous Assessment, Audits - R&T 469
Written Findings of Fact, Appeal Hearings - R&T 1611.5, Rule 308
Written Instruments, Electronic or Digitized Recorders' Data in lieu of - V2-Gov 27279.1
Written Partnership Agreements, Timber Tax - V1-TYT 38576
Written Request for Information, Failure to Respond - R&T 501
Written Rulings, Requests for, to the Assessor, Taxpayers' Bill of Rights - R&T 5909
Written Statements of Value, for Fee, Appeals, Restrictions on - R&T 80.1; V2-B&P 11319

X

XI - Article 11 of the California Constitution

XIII - Article 13 of the California Constitution

XIIIA - Article 13-A of the California Constitution (Prop 13)

Y

Year,

Assessment - R&T 118, 532

Assessment, Defined, Statute of Limitations - R&T 532

Year Round Registration, Defined - V1-VEH 10706

Yearling, Defined - R&T 5716

Yield Rate Component,

Historical Properties, set by SBE - R&T 439.2

Open Space Land, set by SBE - R&T 423

Yield Tax (*See also Timber Tax*),

Defined - V1-Timber 38110

Timber - See Timber Tax

Yield Tax Law, Timber - V1-Timber 38101-38908

Young-Growth Redwood - Rule 1021

Z

Zone, Production, Timberland, Notation on Roll - R&T 433

Zoning,

Notice of Change - V2-Gov 65862, 65863.5

Term of, Timberland - V2-Gov 51114

Timberland - V2-Gov 51112, 51113

Zoological Society,

Possessory Interest, Welfare Exemption - R&T 222.5

Property, Welfare Exemption - R&T 222

NUMERIC INDEX
To The Property Taxes Law Guide

\$1 Fee for Copies of Records - R&T 162
\$10 Transfer List Inspection Fee - R&T 408.1
\$20,
 Cancellation of Tax Bills Less Than – V2-R&T 2611.4, 4986.8
 Counties may refrain from collecting tax, license, penalty or fee less than – V2-R&T 2611.4
 Fee, Failure to Provide PCOR at Recording - R&T 480.3
\$50,
 Cancellation of Supplemental Tax Bills Exceeding - R&T 75.55
 Low Value Exemption, Escape Assessment - R&T 531.9
\$250 or less, Fees Owing to State, Agencies may Refrain from Collecting - [Gov 13943.2]
\$400 or Less, Vessel Market Value Exemption - R&T 228
\$500, Escape Assessment Tax Bills over, Payment over 4 Years - V2-R&T 4837.5
\$1,000 Veterans' Exemption - CAC XIII-3(o)
\$1,500 Exemption, Blind Vending Stand Operator's Stock In Trade - R&T 216
\$2,000 in Modification on Vehicle - V1-VEH 10753
\$4,000 in each of four consecutive calendar years threshold for mandatory audit of racehorse accounts – Rule 1045, LTA 05/022
\$5,000,
 Exemption, Not Applicable to Property Valued per R&T 52 - R&T 155.20
 Low-Valued Property, Exemption of by Board Resolution- CAC XIII-7, R&T 155.20
 Penalty, Failure to File Cable TV Change in Ownership Statement - R&T 107.7(e)
 Property Tax Refund Less Than, Paid to Latest Owner of Record - V2-R&T 5104
\$7,000 Homeowners' Exemption - CAC XIII-3
\$9,000 per Mile, Inter-County Pipelines, High Density - R&T 401.10
\$10,000
 Minimum Loss For Calamity Relief - See Disaster Relief
 Minimum Value Increase, 5% Transfer of Ownership - R&T 65.1
\$12,000 per Mile, Inter-County Pipelines, High Density - R&T 401.10
\$15,000 & \$50,000 Liabilities. RR Car & Timber, Board of Control - V1-RRCar 11551, 11596, [Gov 13943.2]
\$25,000, Parcels with Value less than in Multiple Rev Districts, Combination of - R&T 606
\$50,000,
 Exemption, Hand Tools, Employee Owned, 1st \$50,000 - R&T 241
 Low Value Exemption, Fairground Possessory Interests - R&T 155.20
 Low Valued Possessory Interest Exemption, Convention/Cultural Centers - R&T 155.20
 Per Mile, Inter-County Pipelines, High Density - R&T 401.10
\$50,000 & \$15,000 Liabilities. RR Car & Timber, Board of Control - V1-RRCar 11551, 11596, [Gov 13943.2]
\$100,000,
 Exchange of Information for Property Exceeding, Appeals - R&T 1606
 Personal Property Valued over, Reporting Requirement - R&T 441
\$150,000 Disabled Veteran Exemption Maximum - R&T 205.5
\$400,000 Business Property Value, Audit Requirement - R&T 469
\$500,000, Hearing Officer Value Limits for Review - R&T 1637
\$1,000,000,
 Limitation:
 Grandparent/Grandchild - R&T 63.1(a)(3), LTA 97/32
 Parent/Child Exclusion - R&T 63.1(a)(2)
 Residential Real Property with Value of \$1,000,000 or less under Appeal, Written Statements of Value, for Fee,
 Restrictions on - R&T 80.1; V2-B&P 11319
.65%, Market Value, of, Vehicle License Fee - V1-VEH 10752, 10752.1
1 Year,
 Appeal Period, Judgment Errors - R&T 1603, LTA 91/53, 95/36
 Deadline, Affidavit Asserting Timely Filing of Statements - R&T 166
 Presumption of Validity, Taxing Agency Deeds - R&T 175, 177
 Vehicle Registration Year More or Less Than - V1-VEH 10755
1% of Audited Value Defined as Material Value – Rule, 305.3, LTA 05/023
1% Maximum Real Property Tax Rate - CAC XIII-A-1
1st Class County,
 Copies of Rolls to Districts - R&T 647
 Equalization Board Meets 4th Monday of Sep - R&T 1604
1st Class, Counties of The, Boards of Equalization - R&T 1601

1st Installment,
 Delinquent Penalty, Secured Roll - V2-R&T 2617, 2704
 Secured Roll, Due 1 November - V2-R&T 2605

1st Payment, Redemption of Tax De-Faulted Prop, Installments - V2-R&T 4217

1st to 58th Class Counties - R&T 1603 fn., V2-Gov Code 28022-79

2 Equal Installments, Payment of Tax - V2-R&T 2605-2607.1, 2700-08

2 Year(s),
 Appeals to Be Heard within - R&T 1604, 1641.2, Rule 309
 Presumption of Applicant's Value After, Appeals - Rule 309(c)
 Transfer List, Public Access to & Fees for - R&T 408.1
 Waiver Extension, Failure to Provide Data under 441(d) - R&T 441(h)
 Waiver of Appeal Hearing Requirement - R&T 1604(c)

2%,
 Commission Retained by Satellite Wagering Facility not for Prop Use - V2-B&P 19605.7-.71
 Maximum Annual Inflation Factor - CAC XIII A-2(b)

2nd Installment, Delinquent Penalty, Secured Roll - V2-R&T 2618, 2705

2nd Monday,
 Each Month, Appeals Board, Corrections to Auditor - R&T 1614
 July, in, Assessment Statistics Reported to SBE - R&T 407

2nd-58th Class Counties,
 Delivery of Roll Copy to - R&T 647
 Local Board Meeting Date - R&T 1604

3 Year(s),
 Base Year Transfer, Calamities, Acquisition of Replacement Prop - R&T 69
 Contaminated Property Transfer of Base Year Value Filed - R&T 69.4
 Defaulted Nonresidential Commercial Property, for More Than, to be Sold - V2-R&T 3361
 Defaulted Residential Real Property Serving Public Benefit, for More Than, to be Sold - V2-R&T 3361
 Destruction of Assessor's Records After, If Microfilmed - R&T 465
 Prop Sold After Unsecured Roll Tax Delinquent - V2-R&T 2963
 Statute of Limitations, Timber Tax Penal Sections - V1-Timber 38804

3rd Monday,
 August, in, Copies of Roll to Districts, 1st Class Co. - R&T 647
 July, in,
 Applications to SBE For Equalization - R&T 1840
 Local Board Meets In 2nd-58th Class Co. - R&T 1604

4%, of Market Value, Documented Vessel Assessment - R&T 227

4 Year(s),
 After Payment, Refunds to Be Made within - V2-R&T 5097.2
 Cancellation of Tax Bill After Collection for More Than - V2-R&T 4986
 Payment of Escape Assessment Tax Bills over, if Bill over \$500 - V2-R&T 4837.5
 Period For Payment, Roll Corrections - V2-R&T 4837.5
 Sale of Tax defaulted Property within - V2-R&T 3692
 Statute of Limitations - R&T 51.5(b), 532, 866, V2-R&T 4831
 Statute of Limitations, Private Railroad Cars, Cause of Action by Board - V1-RRCar 11471

4th Monday,
 Each Month, of, Equalization Hearings - R&T 1604, Rule 309
 September, in, 1st Class Co. Equalization Board Meets - R&T 1604

5 Years,
 Defaulted Property for More Than to be Sold - V2-R&T 3361
 Destruction of Unsecured Roll After - V2-R&T 2928, 2928.1
 Professional Experience, Appeals Board Members - R&T 1624, 1624.05
 Transfer of Base Year Value of Contaminated Property - R&T 69.4

5%,
 Deviation of sales price from indicated full cash value may overcome presumption of sales price as value - Rule 2
 Interest Transfer with Minimum \$10,000 Value - R&T 65.1

6 Months,
 Court Action on Appeals Bode Decision Must Commence - R&T 1615
 Documentation for Disabled Person Imp Exclusion to be Provided - R&T 74.6
 Superior Court Action on Denial of Claim for Refund, within - V2-R&T 5145.5

6 Year(s),
 Destruction of Assessor's Records after - R&T 465
 Destruction of SBE Assessed Property Records after - R&T 834
 Sale of Tax Defaulted Prop at 6 Year Intervals, if no Acceptable Bid - V2-R&T 3692
 Statute of Limitations - R&T 866

8 Years, Statute of Limitations - R&T 75.11(d), 532

10 Appeals Boards, Maximum per County - R&T 1621

10 Days,
 Minimum Notice for Revised or New Appeals Hearing Date (also 45 Day) - R&T 1605.6
 Minimum Notice of Increase in Value, Appeals - R&T 1609.4, Rule 313(F), 307(d)

10 Largest Counties, Sampling of Assessment Practices, Survey of - R&T 75.60

10 Year Effect, Recorded Certificate of Lien - V2-R&T 2191.4

10% Penalty - R&T 463

10% & 25% Penalties, Timber Tax - V1-TYT 38414, 38415

11th Class County, Allocation of Property Tax Relief Funds - R&T 35

12 Hours, Appraiser Training Requirement, Advanced Certificate - R&T 670-671, Rule 283

12 Month(s),
 Appeal Filing Period, Judgment Error, Annual & Supplemental Rolls- R&T 1603(c), 1605(b), LTA 91/53, 95/36
 Vehicle Registration Year More/Less than - V1-VEH 10755
 Tax Collector reporting to Auditor - V2-R&T 2616

12½%, Cancellation Fee for LCA - LTA 05/016

15% or less, of Operating time, Dive, Tour & Whale Watching, Vessels - R&T 227

16th or 36th Section,
 Base For Lieu Selections, as - V2-R&T 5071
 Cancellation of Tax Lien on - V2-R&T 5071-5073

18 Months, Mobilehome Park held by an Intermediate for, CIO Exclusion - R&T 62.2, LTA 99/75

24 Hours, Appraiser Annual Training Requirement - R&T 670-671, Rule 283

25% Penalty Assessments, Willful Concealment/Fraud - R&T 502-504

25% & 10% Penalties, Timber Tax - V1-TYT 38414, 38415

30 Day(s),
 Application for Temporary Appraisal Certificate by Assessor after Election - R&T 670 & 673, V2-Gov 24002.5
 Exchange of Information Initiated Before Hearing - R&T 1606
 Mailing or personal delivery, Interest Computation Period, Refunds - V2-R&T 5151
 Maximum, Notice After Start of Construction, BIX - R&T 75.12
 Notice, of Leased Redevelopment Property - V2-H&S 33673.1
 Notice to Assessor of Leases in Redevelopment Projects - V2-H&S 33673.1
 Notification of Assessor after completion, Disabled Persons Exclusion - R&T 74.6
 Notification by Recorder to Assessee of Delinquency Filing - V2-R&T 2191.3

30 Year(s),
 Lien Ceases to Exist After - V2-R&T 2195
 Presumption that Taxes Have Been Paid - V2-Gov 43064

30 Years' Use,
 Charitable/Hospital Property - R&T 214.3
 Welfare Exemption - R&T 214.3

35 Years,
 Lease Changes in Ownership - R&T 61(c), 62(g), Rule 462.080, 462.100, 462.260(b)
 Lease Longer than,
 Change in Ownership, as - R&T 61(c), Rule 462.100
 Exemption of Low Income Housing - R&T 236

36 Months, Mobilehome Park held by an Intermediate for, CIO Exclusion - R&T 62.2, LTA 99/75

40 Feet Long, 102 Inches Wide, Min Mobilehome Size - V2-VEH 396

45 Day Notice
 Assessment Appeal Hearing, of, and 10 Day Notice - R&T 1605.6
 Assessor of CIO, to - R&T 482
 Assessor of Unrecorded Change In Ownership, to - R&T 480(c)
 Sale/Lease/Occupancy of BIX Property, of - R&T 75.12

55 Years of Age, Inter- and Intra-County Base Year Transfer (Prop 90) - R&T 69.5

60 Days,
 After Notice of Supplemental Assessment, Appeal Filing Period - R&T 1605
 Assessor Response to Informal Review, from, Appeal Filing Date - R&T 1603(d)
 Claim For Refund within, After Board Action on Escape - V2-R&T 5097(c)
 Date of Mailing of Tax Bill or Postmark, from, Appeals of Supplemental Assessment - R&T 75.31(c), 1605
 Date of Notice, from, Appeals of Supplemental Assessment - R&T 75.31(c), 1605
 Notice of Lease Changes in Possessory Interests to Assessor Within- R&T 480.5

75% Penalty Assessment - R&T 503

90 Days,
 Comparable Sales to Be within 90 Days of Lien Date - R&T 402.5
 Extension of Time for Escape, Notice of Proposed Escape - R&T 532.1
 Extension of Two Year Appeal Hearing Waiver - R&T 1641.2

102 Inches Wide, 40 Feet Long, Minimum Mobilehome Size - V2-VEH 396

120 Days, Refunds for Disaster Relief transferred to Auditor within, Interest not required - V2-R&T 5151

150 Acre Requirement, LCA, Wildlife Habitat Contract, Immune - R&T 423.8

150 Days, CIOs Filing Period, Transfer by Reason of Death - R&T 480

236 Apartments,
National Housing Act - R&T 402.9, LTAs 76/76, 76/157, 77/10, 77/173, 79/37, 86/95
Subsidy Payments Not Income - R&T 402.9, LTAs 76/76, 76/157, 77/10, 77/173, 79/37, 86/95
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
Welfare Exemption - R&T 214 (f), LTAs 76/76, 76/157, 77/10, 77/173, 79/37, 86/95
236 HUD Apartments, Federal Law - Sect 236 of Public Law 90-448 (12 U.S.C. §1715z)
515 Apartments,
National Housing Act - R&T 402.9, LTA 02/041
Subsidy Payments Not Income - R&T 402.9, LTA 02/041
Tax Credit Allocated by CA Tax Credit Committee Not Income - R&T 402.95
601 Roll - R&T 601
1915 Bonds, Not A Tax, Redemption of Tax Defaulted Prop - V2-R&T 4186, 4218
1937 County Employee Retirement Law Exemptions - V2-Gov 31452-31452.7
1939,
Federal Enclaves Prior to September 19, 1939 - LTA 77/110; 12 USCA, §1748 et seq. Art 1 § 2 US Constitution,
Humble Pipe & Nat Gas v. Waggoner, Sheriff of Parish Co., 23 Mar '64 USCC,
Refund of Levies Prior to - V2-R&T 4806
1949, Housing Act of - Housing Act of 1949, USC 1413(c), Housing & Community Development Act of 1977, §512 - LTA
76/12, 78/3
1965,
California Land Conservation Act of - V2-Gov 51200
Williamson Act of - V2-Gov 51100
1966 Lien Date,
Section 11 Govt Property Acquired After - R&T 987
Section 11 Govt Property Acquired Before - R&T 987
1968, Validating Acts - V2-STATS 1968, Ch. 480
1971-73, Error/Omission In Setting Tax Rates - V2-R&T 2267
1972, Validating Acts - V2-STATS 1972, Ch. 369
1974, Validating Acts - V2-STATS 1974, Ch. 561
1975,
Base Year Value Determination - Rule 460.1
Base Year Values Other Than - R&T 81
Lien Date, Base Year Value of Property Transferred After - R&T 50
Property Valued As of Lien Date 1975 - CAC XIII A, R&T 110.1
Validating Acts - V2-Stats 1975, Ch. 361
1976, Validating Acts - V2-Stats 1976, Ch. 201
1977, Validating Acts - V2-Stats 1977, Ch. 142
1978, Validating Acts - V2-Stats 1978, Ch. 654
1979-80 Fiscal Year Local Govt Revenue Allocation - R&T 96
1980,
March 1st, Water Districts Formed by, Assessment - V2-Stats 1980, Ch 450
Validating Acts - V2-Stats 1980, Ch. 128
1982, California Timberland Productivity Act of - V2-Gov 51100
1983,
2 Year Appeal Hearing Limit Effective January 1, 1983 - Rule 309(b)
July 28th, Supplemental Assessments Effective - R&T 75 (Footnotes)
Validating Acts - V2-STATS 1983, Ch. 88
1985,
Removal of Fixtures on or After March 1, 1985 - Rule 463.5(c)(2)
Removal of Fixtures Prior to And After July 31, 1985 - Rule 463.5(c)(2)
1987, March 1, Annual Reporting of Fixtures In Effect - R&T 75.15
1990, Nov 6, Prop 127 Seismic Retrofit Exclusion - CAC XIII A
1991, Oct 20, Eff Date for Base Year Transfer Replacement Acquisition Statute - R&T 69
1992-93 & 1993-94 Fiscal Year Proration of Taxes, PERS Property - V2-Gov 7510
1993, January Storms Disaster Relief, Cert. of Reduction - R&T 196.61-.63
1995 Storms/Floods, Disaster Relief - R&T 196.91-196.93, [17207, 24374.5]
1997, January 1, New Lien Date Effective - V2 R&T 2192
2004,
August 11, Wildfire, Shasta County – R&T 218(g)
December 28, Floods, etc. – R&T 218(h)
2009, January 1, Sunset to simultaneously rescind a contract and enter into a new contract that facilitates a lot line adjustment -
LTA 05/016
2010,
December 31, Lead County Assessment Duties, Commercial Air Carriers, Remain in Effect to – R&T 1153.5
January 1, Sunset of Active Solar Energy System New Construction Exemption – R&T 73, LTA 04/051, 05/056
2012, Welfare Exemptions - R&T 214.02

30,000, More than, Acreage in the Aggregate, Welfare Exemption Eligibility - R&T 214.02
45,000 Sq. Ft., Combination of Parcels with less than, in Multiple Rev Districts - R&T 606
50,000 People,
 Counties with Over, Transfer List Described - R&T 408.1
 Counties with Under, Transfer List Not Required - R&T 408.1
200,000 Population, Appeals Board Member Qualifications - R&T 1624.05
4,000,000 Population, Counties with - See Counties, of 4,000,000
8,000,000 Population, Counties with, In-Lieu Payments, Assessment Errors - V2-R&T 4833

1978-2004 Practical Index to State Board of Equalization Letters to Assessors (LTAs)

(includes LTAs to 2004/086)

236 Housing, Restricted - See Housing, Restricted
236 Housing - 76/76, 76/157, 77/10, 77/173, 79/37, 86/95
237 Housing - 01/072
515 Low Income Housing - 98/51, 01/039, 02/041, 05/044
571 Annual Property Statement Form, Signature required - 84/60

A

Accelerated Assessments - 83/62
Access to Assessors' Records,
 Confidentiality - See Confidentiality
 State Office of Real Estate Appraisers - 94/23
 Taxing Agency Within the County - 94/72
Accounting Practice, Underreporting of Equipment Costs - 79/135
Act, Williamson Land - See Open Space Land
Administrative Law, Office of - 86/57
Administrative Summons, Attorney General Opinions - 85/93
Advanced Appraisal, AH 502 - 99/11
Advanced Certification, Appraiser - 79/58, 97/51
Aged Persons, Property Tax Postponement - 81/104
Agreements, Lease-Purchase - 80/147, 94/10
Agricultural Fairs on County Property - 82/126
Agricultural Property,
 Assessor's Handbook AH-521, *Assessment of Agricultural and Open-Space Properties* - 97/59, 03/075
 Partial Sales & Use Tax Exemption - 02/029
 Property Tax Rule 52, Perennials - 98/02
 Trees and Vines - 92/09
Augusta, Lawrence, Appointment of - 96/04
Air Patrol, Civil - 79/180, 86/40, 96/49
Air Rights, Change in Ownership of - 86/50
Aircraft,
 Air Taxi - 77/131, 98/04/ 98/42
 As Business Inventory - 80/23, 80/119, 80/144
 Being Repaired, Overhauled, Modified or Serviced - 02/002
 Certificated - 83/17, 98/04, 98/43
 Civil Air Patrol - 79/180, 86/40, 96/49
 Failure to File Statement Penalty - 78/205
 Foreign-Owned, Assessment of - 78/43
 General Business Inventory Exemption - 78/129, 80/119
 Historical Significant Aircraft - 87/67, 88/36, 89/84, 04/012
 Noncommercial Aircraft Values - 89/46
 Property Tax Rule 138 - 02/002
 Property Tax Rule 202 - 98/04, 98/42
 Representative Periods - 78/31, 80/42, 81/34, 82/30, 82/55, 83/31, 84/25, 85/32, 86/26, 87/29, 88/19, 89/19, 90/14,
 91/17, 92/19, 93/16, 94/19, 95/20, 96/20, 97/07, 98/11, 99/14, 00/007, 01/008, 02/003, 03/008, 04/002,
 05/005, 05/080
 Supplemental Form - 82/11, 82/28
 Tax Rate - 79/113, 80/119
 Time Prior to Revenue Flight - 80/119
 Valuation Guide Handbook AH 587 - 96/21, 97/03

- Airports, Soundproofing Homes Nearby - 85/113
- Amnesty Program, Tax - 84/115
- Amtrak, Taxability of - 98/49
- Annotations,
 - Correspondence on World Wide Web - 02/021
 - Legal Opinions – 05/064
 - Regulation 5200 - 00/053
- Annual Factoring - See California Consumer Price Index
- Annual Inflation Factors - See California Consumer Price Index
- Annual Property Statement - See Property Statement
- Annual Property Statement, Signature required - 84/60
- Annual Report,
 - State Assessee Appeal Decisions - See State Assessee Appeal Decisions
 - Taxpayers' Bill of Rights - See Taxpayers' Bill of Rights
- Apartments, Low Income, Section 515 - 98/51, 01/039, 02/041, 05/044
- Appeals (*See also Special Topic Survey issued in 1986*),
 - Application for Changed Assessment, BOE-305-AH - 96/05, 96/22 96/70, 97/31, 98/19, 00/023, 01/065, 02/027, 03/010, 03/027, 05/009, 05/079
 - Assessment Appeals Manual* - 98/55, 00/064, 03/041, 03/061
 - Assessment Appeals Board Member Training - 00/076
 - Audit, Escape Assessments - 79/10, 84/38, 01/031
 - Audit Appeals - 79/10, 84/38, 01/031
 - Audits - 79/10, 84/38
 - Decisions - 94/41, 95/56
 - Equalization Hearings - See Equalization Hearings
 - Exchange of Information - 02/040
 - Extension of Time for Accepting Application - 01/063
 - Failure to Hear - 82/44
 - Federal Deposit Insurance Corporation (FDIC) - 94/27
 - Filing - 86/07, 95/36, 02/040, 03/031
 - Filing Period - 03/015, 03/035, 04/013, 04/026, 05/021, 05/030
 - Findings of Fact - 86/10, 88/13
 - Hearing Officers - 82/133, 95/54
 - Hearing Procedures - 85/44, 93/62, 96/80
 - Hearings - 79/10, 86/06, 89/89
 - Manual, SBE - 98/55, 00/020, 00/064, 03/041
 - Maximum Number of Boards - 95/54
 - Misfortune or Calamity – 02/040
 - Penalties - 93/62
 - Property Tax - 03/032
 - Publication 30, *Residential Property Assessment Appeals* - 00/034, 02/033
 - Questions and Answers - 78/159, 79/180, 79/212
 - Rule 309 - 96/80, 97/26, 97/63
 - Rules 301-326, review of - 98/73
 - State Assessee Appeal Decisions Annual Report - See State Assessee Appeal Decisions Annual Report
 - Statistical Report - 78/197, 80/57, 80/143
 - Time to File For Disaster of 9/11 - 01/063
- Appeals Board - See Appeals (*See also Special Topic Survey issued in 1986*)
- Appraisal, Prior to Tax Sale - 80/08
- Appraiser,
 - Advanced Certification - 79/58, 97/51
 - Auditor-Appraiser Master Designation - 86/20
 - Auditor-Appraiser Qualifications - 80/176
 - Certification - 79/58, 80/176, 86/20, 97/51
 - Contract, Certification of - 96/34
 - Guidelines for Appraiser's Certification and Training* - 03/030, 03/068
 - Non-employee Appraisers, Survey Results - 00/055

(Appraiser, cont.)

- Permanent Certification - 97/51
- State Licensing and Certification - 91/32, 96/34, 96/78, 96/82, 97/51
- Application for Changed Assessment - See Appeals
- Arabian Horses - 85/112
- ARCO, Underreporting of Equipment Costs - 79/135
- Art, Works of,
 - Consignment, Atty., Gen. Opinion - 78/80
 - Exemption - 79/199
- Artificial Satellites - 02/044
- Assessee,
 - Computer Storage Media - 96/29
 - Name of, on Roll (in full) - 79/203, 81/86
 - Records - 93/80 (*See also Assessor's Records*)
 - State, Appeal Decisions Annual Report - See State Assessee Appeal Decisions
- Assessee's Records - 93/80 (*See also Assessor's Records*)
- Assessment,
 - Appeals - See Appeals
 - Accelerated - 83/62
 - Amtrak, Taxability of - 98/49
 - Assessment Bonds - 98/34, 99/12
 - Assessment Year, Defined - 88/50
 - Delegation of Assessment Jurisdiction of Wireless Communications Tower Sites - 01/024
 - Electric Generation Facilities - 99/78, 01/078
 - Enrollment of - 94/32, 94/46
 - Name of Assessee - 79/203, 81/86
 - One Way Paging Companies - 96/25
 - Over-assessments - 86/07, 86/62
 - Questions & Answers - See Appeals; New Construction; Possessory Interests; Supplemental Practices & Sampling Surveys (SBE) - See Assessment Practices Surveys; Assessment Sampling Surveys
 - Returnable Containers - 83/59
 - Review, Informal Assessment Review Form - 98/14
 - Roll - See Assessment Roll
 - Service Station Structures and Fixtures - 88/24, 92/27
 - State Highway Real Property, Possessory Interests - 83/81
 - Subdivision Lots, Valuation of - 84/51, 88/45
 - Supplemental - See Supplemental Assessments
 - Supplemental, Appeals - See Appeals
 - Timber Tax - See Timber
 - Timeshare Ownership Valuation - See Timeshare
 - Transferable Development (*Mitsui Fudosan*) - 91/12
 - Transit Development Board Property - 81/120
 - Trees and Vines - 92/09
 - Undivided Interests (Separate Assessments) - See Undivided Interest
 - Video Cassette Tapes - 86/60
- Assessment Appeals - See Appeals
- Assessment Bonds, Assessment of Property Subject to - 98/34, 99/12
- Assessment Coordination Between Real Property and Business Property Divisions on Tenant Improvements, Special Topic Survey* (1999) - 99/86
- Assessment Map Standards*, AH 215 - 84/48, 92/77
- Assessment of Agricultural and Open-Space Properties*, AH 521 - 78/82, 97/59, 03/075
- Assessment of Artificial Satellites - 02/044
- Assessment of Billboards - 02/078
- Assessment of General Aircraft*, AH 577 - 88/35, 03/079
- Assessment of Manufactured Homes*, AH 511 - 84/114
- Assessment of Manufactured Home Parks*, AH 512 - 83/118
- Assessment of Mining Properties*, AH 560 - 90/73

Assessment of Personal Property and Fixtures, AH 504 – 99/03, 99/56
Assessment of Petroleum Properties, AH 566 - 96/63, 96/72, 99/16
Assessment of Taxable Possessory Interest, AH 510 - 03/003
Assessment of Vessels, AH 576 - 02/024
Assessment of Water Companies and Water Rights, AH 542 - 01/003
 Assessment Practices Guidelines - 03/032
Assessment Practices Surveys - 96/77 (“Sample”: Assessment Sampling Survey; "Supl." Supplemental Survey)
 Alameda County - 82/82, 90/63, 96/46, 01/028, 03/049-Supl.
 Alpine County - 83/103, 88/79, 95/64, 00/049, 05/033
 Amador County - 81/37, 87/15, 94/69, 01/029
 Butte County - 81/111, 87/60, 94/33, 00/030, 05/042
 Calaveras County - 81/143, 87/34, 94/34, 01/051, 05/075
 Colusa County - 82/07, 90/28, 96/02, 00/016, 01/014, 04/083
 Contra Costa County - 78/40, 84/56, 92/42, 95/82-Sample, 01/061-Supl., 04/050
 Del Norte County - 81/161, 88/12, 95/63, 01/045
 El Dorado County - 84/23, 90/58, 95/73, 01/015, 05/058
 Fresno County - 79/129, 85/11, 92/89, 96/44-Sample, 99/65, 04/021
 Glenn County - 79/09, 84/29, 91/29, 95/81-Sample, 00/063, 05/011
 Humboldt County - 78/130, 84/62, 90/77, 95/91-Sample, 98/38, 03/060
 Imperial County - 78/07, 83/133, 90/08, 96/51, 02/032
 Inyo County - 78/201, 85/65, 90/70, 96/43-Sample, 98/64, 02/049
 Kern County - 82/19, 88/52, 96/03, 00/077
 Kings County - 84/21, 92/25, 95/84-Sample
 Lake County - 81/88, 88/84, 95/09, 01/081, 03/023
 Lassen County - 81/144, 87/99, 96/08, 01/040, 05/076
 Los Angeles County - 79/89, 85/86, 92/50, 96/32, 02/050
 Madera County - 82/62, 89/54, 95/65, 01/082
 Marin County - 80/58, 85/63, 93/15, 95/90-Sample, 02/089
 Mariposa County - 82/59, 88/61, 95/68, 99/29, 03/071
 Mendocino County - 79/99, 84/112, 90/67, 95/89-Sample, 97/37, 01/023
 Merced County - 80/12, 85/123, 93/72, 96/86-Sample, 99/13, 04/024
 Modoc County - 79/193, 85/109, 91/28, 96/42-Sample, 98/65, 03/054
 Mono County - 83/101, 90/49, 96/35, 01/064
 Monterey County - 80/126, 87/33, 97/37, 96/55-Sample, 97/39, 03/006
 Napa County - 80/12, 86/43, 93/48, 03/016
 Nevada County - 81/151, 88/73, 95/27, 00/011, 05/046
 Orange County - 78/73, 78/110, 84/22, 90/69, 01/044, 04/010-Supl.
 Placer County - 79/72, 87/37, 93/63, 97/16-Sample, 99/38, 04/084
 Plumas County - 81/145, 87/83, 95/13, 01/055
 Riverside County - 83/30, 89/59, 96/24, 98/28, 01/011-Supl., 03/047
 Sacramento County - 80/36, 87/21, 84/37, 01/012, 03/056-Supl., 05/037
 San Benito County - 80/114, 88/17, 94/36, 98/22, 03/007
 San Bernardino County - 79/38, 84/95, 91/30, 95/88-Sample, 99/32, 01/01-Supl., 04/046
 San Diego County - 81/41, 88/27, 95/40, 00/025, 02/077
 San Francisco City and County - 78/47, 83/100, 84/77, 90/76, 96/23, 02/088
 San Joaquin County - 82/53, 89/45, 95/59, 01/037
 San Luis Obispo County - 79/134, 84/16, 90/31, 96/68, 01/020, 04/079
 San Mateo County - 81/24, 87/61, 94/75, 01/019, 05/052
 Santa Barbara County - 80/12, 87/19, 94/42, 98/70, 04/005
 Santa Clara County - 83/18, 89/74, 95/74, 01/036-Supl., 03/086
 Santa Cruz County - 80/12, 87/20, 92/35, 95/87-Sample, 97/23, 02/012
 Shasta County - 82/52, 88/56, 95/39, 02/011
 Sierra County - 81/38, 88/07, 96/36, 02/058
 Siskiyou County - 79/194, 84/71, 90/75, 95/85-Sample, 97/24, 02/046
 Solano County - 78/202, 84/83, 92/72, 95/86-Sample, 97/28, 02/026
 Sonoma County - 82/83, 89/42, 95/62, 00/043, 05/047
 Stanislaus County - 83/78, 90/52, 95/79, 01/054, 05/061

(Assessment Practices Surveys, cont.)

Sutter County - 79/188, 85/29, 92/85, 97/15-Sample, 99/30, 03/089
Tehama County - 82/54, 87/45, 94/40, 01/030
Trinity County - 83/75, 90/48, 95/58, 99/57, 04/045
Tulare County - 81/79, 88/26, 95/17, 02/055
Tuolumne County - 80/50, 85/118, 93/49, 99/72, 04/033
Ventura County - 79/48, 87/54, 94/35, 96/41-Sample, 97/45, 03/034
Yolo County - 79/189, 85/30, 92/51, 97/21-Sample, 00/018, 04/014
Yuba County - 79/99, 85/64, 91/58, 00/015, 03/090

Assessment Roll,

Approval of Roll Forms - 03/066
Assessment Year, Defined - See Assessment Year
Corrections - 79/119, 83/14, 86/07, 95/54
Enrollment - 94/32
Name of Assessee - 79/203, 81/86
Name of Assessee in Full - 79/203, 81/86
Request for Extension of Time to Complete - 03/022

Assessment Roll Procedures, AH 201 - 8/27, 85/92, 85/134

Assessment Sampling Surveys - 94/66, 96/81, 97/41 (*See also Assessment Practices Surveys*)

Assessment Year, Defined - 88/50

Assessments,

Accelerated - 83/62
Escape - See Escape Assessments

Assessors,

Annual Report to, State Assessee Appeal Decisions - See State Assessee Appeal Decisions
Candidates for Office - 98/24
Certification & Temporary Certification - 96/78, 96/82, 97/51
Death of Assessor - 99/05
Directory of Assessors' Addresses/Phone Numbers - See Information Directory
List of - See County Assessors List; Information Directory
New - 00/022, 00/088, 00/090, 01/026, 01/033, 01/034, 01/075, 02/042, 05/013, 05/015, 05/048, 05/050, 05/077, 05/082
Non-employee Appraiser Working For, Survey Results - 00/055
Right to Trespass, Attorney General Opinions - 78/213, 79/66
Summons to Annual SBE Conferences - See Summons of Assessors
Use of SBE Internal Guidelines - 96/30

Assessors' Handbook - 03/032, 03/039

Assessors' Handbooks, Revisions of - 96/09, 96/60, 97/03, 97/30, 97/76, 98/15, 98/96, 99/06, 00/014, 00/028, 00/042, 01/041, 01/042, 01/067, 01/068, 01/071, 02/022, 02/025, 02/028
021, *Tax Situs of Property* (No longer published; see AH 504) - 85/52
201, *Assessment Roll Procedures* (Previously AH 271) - 78/27, 85/92, 85/134
215, *Assessment Map Standards* (Formerly *Standards for Assessors' Maps*, etc.) - 84/48, 92/77
221, *Tax Situs of Property* (No longer published; see AH 504) - 97/19
222, *Standard Form List* (No longer published) - 78/10, 79/56, 80/05, 81/30, 82/17, 83/08, 84/09, 85/16, 86/02, 87/05, 87/101, 89/15, 90/05, 91/07, 92/10, 93/11, 94/11, 94/74, 96/11, 97/17, 98/15, 99/10, 99/81, 00/071, 01/100, 02/074
262, *Church Exemption* (No longer published; see AH 267) - 80/44
265, *Cemetery Exemption* -
267, *Welfare, Church, and Religious Exemption* (Previously *Welfare Exemption*) - 78/27, 86/13, 90/71, 98/96, 00/058, 01/073, 02/047, 04/075
501, *Basic Appraisal* (Formerly *General Appraisal Manual*) - 82/117, 97/75, 02/017, 02/036
501A, *Income Approach to Value* (No longer published; see AH 502) - 88/47
502, *Advanced Appraisal* - 99/11
503, *Cash Equivalent Analysis* (Previously AH 510F) - 85/46, 85/68
504, *Assessment of Personal Property and Fixtures* - 99/03, 99/56, 00/046, 03/002
505, *Capitalization Formulas and Tables* - 93/45
510, *Assessment of Taxable Possessory Interest* (Previously AH 517) - 03/003

(Assessors' Handbooks, Revisions of, cont.)

- 511, *Assessment of Manufactured Homes and Parks* (Previously AH 515; and *Assessment of Manufactured Homes*) - 84/114, 01/099
- 512, *Assessment of Manufactured Home Parks* (Previously AH 510D; No longer published; See AH 511) - 83/118
- 513, *Assessment of Shopping Centers* (Previously AH 510E)
- 515, *Assessment of Golf Courses* (Previously AH 510B)
- 516, *Assessment of Cemeteries* (Previously AH 510C)
- 521, *Assessment of Agricultural and Open-Space Properties* - 78/82, 97/59, 03/075
- 521A, *Valuation of Open-Space Property* (No longer published; see AH 521) - 83/125, 90/61
- 530, *Estimating RCLND (Replacement Cost Less Normal Depreciation)* -
- 531, *Residential Building Costs* - 78/108, 79/85, 80/91, 81/12, 82/47, 83/77, 84/75, 85/67, 86/47, 87/43, 88/48, 89/48, 90/43, 91/52, 92/49, 93/27, 94/39, 95/60, 96/28, 97/08, 97/69, 98/71, 99/82, 00/083, 01/092, 02/092, 04/006, 04/077, 05/078
- 531.10, *Introduction to Residential Building Costs* - 78/161, 79/137
- 531.35, *Mobilehome Cost Manual* - 80/62, 80/73
- 531.80, *Compact Costs* - 78/210
- Index Factors for Adjusting Building Costs - 92/20
- 532, *Commercial Building Costs* (No longer published) - 78/153, 80/66, 80/167, 81/124, 81/142, 84/39, 85/130, 88/30, 90/18, 92/31, 94/20
- 532.10, *Introduction to Commercial Building Costs* - 79/47
- Index Factors for Adjusting Building Costs - 92/20
- 533, *Industrial Building Costs* (No longer published) - 78/141, 81/48, 83/36, 85/34, 86/80, 87/97, 91/24, 93/33, 95/30
- 533.41, *Storage Tanks* - 80/45
- 533.80, *Building Cost Indices* - 78/38, 79/36, 80/27, 81/08, 82/27, 83/22, 84/32, 85/31, 86/15, 87/14, 88/21, 89/18, 89/71, 90/17, 91/25, 92/18, 93/20, 94/18, 95/18
- Index Factors for Adjusting Building Costs - 92/20
- 534, *Rural Building Costs* - 78/54, 80/161, 81/73, 82/96, 83/46, 85/54, 87/22, 89/24, 89/35, 91/05, 93/31, 96/61, 96/69, 97/74, 98/72, 99/84, 00/082, 01/093, 02/091, 04/003, 05/003, 05/068
- 534.10, *Basic Farm Buildings* - 87/55
- Adjustments to Cost Factors - 92/58
- 535, *Appraisal of Single Family Residential Properties* (A Programmed Text) (No longer published) - 78/54
- 541, *Assessment of Public Utilities* -
- 542, *Assessment of Water Companies and Water Rights* (Previously *Assessment of Water Companies*) - 01/013
- 543, *Assessment of Water Rights* (Previously AH 545; No longer published; see AH 542) -
- 560, *Assessment of Mining Properties* (Formerly *Valuation of Mines and Quarries*) - 90/73
- 566, *Assessment of Petroleum Properties* (Formerly *Valuation of Oil and Gas-Producing Properties*) - 96/63, 96/72, 99/16
- 568, *Appraisal of Cable Television* (No longer published) - 86/65, 87/55, 91/83
- 570, *Assessment of Commercial Aircraft* (Formerly *Commercial Aircraft Value Allocation*)
- 571, *Appraisal of Equipment and Supplies* (No longer published; see AH 504)
- 572, *General Audit Guidelines* (No longer published, see AH 504)
- 576, *Assessment of Vessels* - 02/024
- 577, *Assessment of General Aircraft* (formerly *General Aircraft Assessment Procedure*) - 88/35, 03/079
- 579, *Appraisal of Wrecking Yards* (Proposed) - 79/05
- 581, *Equipment Index and Percent Good Factors* - 78/30, 78/35, 79/08, 79/18, 79/26, 80/18, 81/25, 81/28, 82/31, 83/33, 84/20, 85/42, 86/24, 87/18, 88/18, 89/20, 90/15, 91/27, 92/37, 93/25, 94/17, 95/15, 96/12, 96/85, 97/73, 98/68, 99/69, 00/080, 01/056, 01/101, 02/073, 03/020, 03/080, 03/091, 04/074, 04/081, 05/063
- 582, *Explanation of the Derivation of the Equipment Percent Good Factors* (Previously AH 581A) - 78/11, 79/55, 80/38, 80/110, 81/35
- 587, *Aircraft Valuation Data* (No longer published) - 78/29, 79/42, 80/32, 81/40, 82/48, 83/50, 84/40, 85/57, 86/31, 87/41, 88/33, 89/37, 90/21, 91/39, 92/40, 93/28, 94/31, 95/21, 96/21
- 588, *Lessors and Consignors* (No longer published) - 79/32, 81/112
- Table of Contents - 86/16
- Assessors' Handbooks/Letters to Assessors, Reliability of - 85/111, 86/57, 89/73, 90/71
- Assessor's Handbooks on Internet/World Wide Web - 97/76, 99/06
- Assessors' Records (*See also Confidentiality*),
- Assessee - 93/80

(Assessors' Records, cont.)

- Confidentiality - See Confidentiality
- Disclosure of Information and Documents - 94/09, 94/23
- Social Security Number Confidentiality - 80/85, 94/15
- State Office of Real Estate Appraisers - 94/23
- Taxing Agencies Within the County - 94/72
- Assessors' Right to Trespass, Attorney General Opinions - 78/213, 79/66
- Atlantic Richfield, Underreporting of Equipment Costs - 79/135
- Attorney General Opinions (*See also Court Decisions*),
 - Administrative Summons - 85/93
 - Assessor's Right to Trespass - 78/213, 79/66
 - Change in Ownership and New Construction - 80/74
 - Coastal Zone Assessment - 78/60
 - Disclosure of Timber Sale Transaction Data - 78/163
 - Oil and Gas Property Reassessment - 80/101, 80/121
 - PERS In Lieu Fee - 91/36
 - Possessory Interest in Parking Space - 80/74
 - Property Taxation - 80/83
 - Public Disclosure, Sample/Survey Program - 94/09
 - Summary of Issues - 78/106
 - Tax Rate on Unsecured Roll - 78/111
 - Work of Art on Consignment - 78/80
- Audit, Escape Assessments - 79/10, 84/38
- Auditor-Appraiser, Master Designation - 86/20
- Audits,
 - Appeals - 79/10, 84/38, 01/031, 02/040
 - Banks and Insurance Companies - 80/53
 - Escape Assessments - 79/10, 84/38
 - Mandatory- 78/140, 79/10, 79/178, 80/53, 80/70
 - Scope - 85/40

B

- Bankruptcy - 88/55
- Banks and Financial Corporations
 - ATMs - 97/50
 - Fixtures, Rule 122.5 - 97/50
 - Leased Personal Property - 89/61, 92/68
 - Personal Property - 82/90, 89/61
- Banks and Insurance Companies, Audits - 80/53
- Barrels, Oak Wine and Brandy - 99/31
- Base Year Factoring - 78/103, 99/53 (*See also California Consumer Price Index*)
- Base Year Transfer – (*See also Change in Ownership; Prop 193*)
 - Age 55 and over (Prop 60, 90) - See Prop 60/90/110
 - Disaster Relief - See Prop 50; Prop 171
 - Eminent Domain (Prop 3) - See Eminent Domain
 - Grapevines - 00/092
 - Land of Reasonable Size - 97/02
 - Severely & Permanently Disabled Defined - 97/02
 - Severely Disabled Persons (Prop 110) – 97/02 (*See also Prop 60/90/110*)
- Base Year Value
 - Annual Review of Required, Prop 8 Situations - 96/52
 - Changing - 80/113, 82/124
 - Corrections - 83/14, 88/50, 89/34, 91/53
 - Determining - 79/83
 - Multiple - 85/85
 - Property Tax Rule 460.1, proposed deletion of - 98/05

(Base Year Value, cont.)

- Transfers of - See Base Year Transfers; Change in Ownership
- Basic Appraisal*, AH 501 - 82/117, 97/75, 02/017
- Benefit Society, Fraternal - 79/198
- Bill of Rights, Property Taxpayers' - See Taxpayers' Bill of Rights
- Billboard Properties, Guideline For the Assessment of* - 02/078
- Bills, Property Tax, Information on - 93/10
- Biopharmaceutical Industry Valuation Guidelines - 99/54
- Board, Transit Development, Property Exempt - 81/120
- Board of Equalization - See SBE
- Board of Equalization Rules for California Administration and Appellate Review*, Proposed - 05/060
- Board-prescribed Forms - 00/048, 00/067, 00/069, 00/084, 01/038, 01/043, 01/047, 01/083, 01/091, 02/048, 02/071, 03/012, 03/026, 03/040, 03/067, 04/034, 04/041, 04/056, 04/057, 04/058, 04/067, 04/073, 05/41, 05/059
- Boats - See Vessels
- Bonds,
 - Assessment - 98/34, 99/12
 - Mello-Roos - 89/68
- Bookstores, Student, College Exemption - 80/43, 89/22, 89/85
- Budgets, Workloads and Assessment Appeals Report - 79/192, 80/120, 81/09, 82/23, 82/71, 82/141, 83/92, 84/19, 84/49, 85/10, 85/102, 86/14, 86/77, 87/10, 87/78, 88/34, 89/41, 90/34, 91/45, 92/33, 93/60, 94/12, 95/43, 96/33, 97/35, 98/32, 99/36, 00/045, 01/053, 01/066, 02/083, 03/045, 04/036, 05/002
- Building Costs Indices - 96/14, 97/06, 99/08, 00/009, 01/010, 02/006, 03/019, 04/011, 05/014
- Building Permits,
 - General - 82/133, 85/83
 - Health Facilities - 85/83
- Business Inventory, Aircraft - 80/23, 80/119, 80/144
- Business Inventory Exemption,
 - Agricultural Enterprises - 80/169
 - Animals - 80/54
 - Aircraft - 78/129, 80/119
 - Barrels, Oak Wine and Brandy - 99/31, 99/35
 - Contractor's Inventory - 78/209
 - Direct Billing - 80/29
 - Escaped Property - 80/69
 - General - 79/19, 79/170, 79/217, 80/61, 80/69, 80/144, 85/39, 00/059
 - Goods Which Cannot be Legally Sold - 86/90
 - Linen Rentals - 91/68
 - Manufacturing - 80/69
 - Professional Service Enterprise - 80/69
 - Questions and Answers - 80/69
 - Returnable Containers - 83/59
 - Roll Corrections - 79/19
 - Subventions - 79/211
 - Video Cassettes - 86/60
- Business Personal Property,
 - General - See Personal Property
 - Returnable Containers - 83/59
 - Statement - See Property Statement
- Buy Out Program, Dairy - 87/49

C

- Cable Television,
 - Appraisal Under Proposition 13 - 78/144
 - Classification - 78/83
 - Court Case - 87/27, 92/47, 92/65
 - Legislation - 89/36

Calamity - See Disaster Relief
 Calendar, Property Tax - See Property Tax, Calendar
 California Constitution - 03/039
 California Consumer Price Index (CCPI),
 Inflation Factor - 78/103, 83/67, 84/54, 85/21, 86/22, 87/24, 88/14, 89/28, 90/23, 91/14, 92/12, 93/12, 94/13, 95/07,
 96/17, 97/04, 98/67, 99/74, 00/089, 01/096, 02/084, 03/083, 04/078, 05/071
 (*California Consumer Price Index, cont.*)
 Preliminary CCPI - 83/12, 83/47, 84/45, 94/68, 95/69
 California Domestic Partner Rights and Responsibilities Act – 05/017
 California Pollution Control Financing Authority - 78/58, 79/60, 80/56, 81/60, 82/37, 83/41, 84/34, 85/25, 86/68, 87/82, 88/46,
 89/55, 91/22, 92/21, 93/19, 94/26
 California State Property, State Highway, Possessory Interests - 83/81
 Caltrans Surplus Residences, Valuation of - 81/74
 Campgrounds, U. S. Forest Service - 86/42
Capitalization Formulas and Tables, AH 505 - 93/45
 Capitalizing, Underreporting of Equipment Costs - 79/135
 Cargo Containers - 79/53, 80/146, 83/59
 Case Law - 03/039
 Cash Equivalence, Transferable Development (*Mitsui Fudosan*) - 91/12
 Cash Equivalency - 94/41
Cash Equivalent Analysis, AH 503 - 85/46, 85/68
 Cash Value, Full - 89/06, 90/30
 Cassette Tapes, Video - 86/60
 CCPI - See California Consumer Price Index
 CCPI, Preliminary - See California Consumer Price Index
 Certificated Aircraft - 83/17, 98/04, 98/42, 02/002
 Certification,
 Advanced, Appraiser - 79/58, 97/51
 Appraiser, State Licensing - See Appraiser, State Licensing
 Assessor - 96/78, 96/82, 97/51 (*See also Appraiser, State Licensing*)
 Mailing of Notices - 81/119, 93/10
 Certification of Eligible County - 87/25
 Change In Ownership, Joint tenancy - 80/180, 98/31, 99/19, 03/065, 03/077
 Change in Ownership (*See also Special Topic Survey issued in 1984 and 2004*),
 Age 55 Base Year Transfers - See Proposition 60/90/110
 Air Rights - 86/50
 Attorney General Opinion - 80/74
 Bankruptcy - 88/55
 Base Year Transfers - See Eminent Domain; Prop 50; Prop 60/90/110; Prop 171
 Change in Ownership Statement - 80/181, 95/05
 Corporate Reorganizations - 83/49
 Corporate Stock Transfers - 79/191, 89/39
 Date of Change of Ownership, Rule 462.260 - 98/20
 Date of Death - 78/190
 Disabled Persons Base Year Transfer - See Proposition 60/90/110
 Domestic Partner - 03/065, 03/077, 05/062
 Eminent Domain Base Year Transfer - See Eminent Domain
 Estate/Trust Distribution Share and Share Alike - 91/08
 Exclusion—Registered Domestic Partners – 05/062
 Exclusions, Rule 462.040- 98/20, 03/065, 03/077
 Execution and Judicial Sales - 81/114
 Fair Market Value - 90/30
 Filing requirements, Parent/Child/Grandparent Exclusion - 98/35, 00/005
 General - 80/25, 80/180, 81/125, 81/152, 83/20, 83/49, 98/20, 98/31, 98/35, 03/065, 03/077
 Grandparent/Grandchild Exclusion, R&T 63.1 - 97/32, 98/23, 98/35, 01/095
 Interspousal - 81/152, 98/20, 03/065, 03/077
 Joint Tenancies, Rule 462.040 - 98/31, 99/19, 03/065, 03/077

(Change in Ownership, cont.)

Legal Entities, Rule 462.180 - 98/31, 99/27
Lease Purchase Agreements - 80/147, 94/10
Legal Entities LEOP Program - 82/41, 83/45, 84/30
Mobilehome Parks - 99/75, 99/87
New Construction, Attorney General Opinion - 80/74
Parent/Child Exclusion - 86/92, 87/72, 88/10, 89/16, 89/79, 90/03, 94/59, 91/76, 92/15, 94/21, 94/59, 97/32, 98/23, 98/35, 99/25, 00/005, 01/095, 03/018 (*See also Prop 58*)
Partitions - 80/84
Partnership - 95/67
Possessory Interests - 98/20
Postal Service - 89/33, 91/43
Preliminary Change in Ownership Report: Confidentiality - 85/37
Probate - 88/49, 88/58
Property Tax Rules - See Property Tax Rules
Purchase Price - 89/06, 90/30
Quick Reference Chart - 81/56, 83/39
Reorganization - Farm Credit Institutions - 89/21
Reporting and Penalties - 80/19, 80/102, 80/157
Rules 462.001, 462.080, 462.140, 462.200, 462.260 - 96/77, 97/09
Sale and Leaseback Transactions - 85/128, 86/57, 92/11
Severely Disabled Persons Base Year Transfer - See Proposition 60/90/110
Spouses Interest in Legal Entities, Community Property - 85/33
Statute of Limitations - 01/035, 02/014
Step Transaction Doctrine - 92/69, 95/33, 95/67
Tax Defaulted Property - 98/20 (*See also Tax Deeded Property*)
Tenancies In Common - 98/20
Timeshare Ownership Valuation - 80/97, 82/92, 82/122, 99/67
Tracking Ownership Interests - 85/85, 86/04
Transferable Development Rights (*Mitsui Fudosan*) - 91/12
Trusts and Trust Distribution - 91/08, 98/20
Types of Transfers - 79/12, 79/175
Veterans - Cal Vet Loans - 78/176
Undivided Interests (Separate Assessments) - 80/180, 85/85, 86/04, 95/05
Chartered Legislation - See Legislation
Church and Welfare Exemption- 79/44, 82/38, 83/97, 98/96, 00/008 (*See also Exemptions*)
Church Exemption, Termination Notice - 82/13
Church of Scientology - 82/38
CIO - See Change in Ownership
Citizens, Senior, Property Tax Postponement - 81/104
Civil Air Patrol Personal Property - 79/180, 86/40, 96/49
Civil Relief Act, Soldiers' and Sailors' - 87/32, 91/21, 03/036, 05/057
Claims,
 Mining, Unpatented - 93/64
 Refunds, Statute of Limitations - 80/90
Co-Generation, Hydroelectric - 82/108
Coastal Zone Assessment, Attorney General Opinions - 78/60
Code Sections Affected by Legislation - See Legislation
College Exemptions', Student Bookstores - 80/43, 89/22, 89/85
Communication with the Board on Property Tax Matters - 03/032
Companies, Insurance, PERS Property Taxability - See Insurance Companies
Computers
 Data Processing Equipment - 90/07, 99/39
 Nonproduction - 90/35, 94/24, 95/26
 Rule 152 - 96/74, 99/39
 Semiconductor Manufacturing Equipment - 90/36, 92/34, 94/24
 Storage Media, Proper Assessee - 96/29, 96/74

(Computers)

- Valuation Tables - 96/19, 97/18, 98/61
- Condominium, Separate Assessments - 78/212
- Confidentiality (*See also Special Topic Survey issued in 1989*),
 - Department of General Services - 87/25
 - Department of Transportation - 85/60
 - Disclosure of Information and Documents - 94/09, 94/23
 - Los Angeles County - Records - 81/153
 - Office of Real Estate Appraisers - 94/23
 - Preliminary Change in Ownership Report - 85/37
 - Sample/Survey Program - 94/09
 - Social Security Numbers - 80/85, 94/15
- Consignment, Work of Art On, Attorney General Opinions - 78/80
- Construction, New - See New Construction
- Containers,
 - Cargo - 79/53, 80/146, 83/59
 - Returnable - 83/59
- Contaminated Property, Property Tax Relief - 99/23, 00/012
- Contract of Sale, Differentiating from Lease - 79/155
- Corporation(s),
 - Financial - See Financial Corporations
 - Resolution Trust - 91/72
 - Santa Fe Pacific Realty - 88/88
- Corrections,
 - Base Year Value - 83/14, 88/50, 89/34, 91/53
 - Roll - 79/119, 83/14, 86/07, 95/54
- Cost Guides - See Aircraft, Assessors' Handbooks, Building Costs, Residential Building Cost
- Cost Indices, Building - 96/14, 97/06, 99/08, 00/009, 01/010, 02/006, 03/019, 04/011, 05/014
- County, Certification of Eligible - 87/25
- County Assessors List - 96/53, 97/47, 98/30, 99/09, 99/20, 00/027, 01/032, 03/013, 04/035 (*See also Information Directory*)
- County Ordinances and Rules of Procedure - 03/039
- Court Decisions (discussed in SBE LTAs):
 - Alfred E. Carlson v. Assessment Appeals Board* - 85/111
 - Allstate Insurance Company v. Los Angeles County* - 85/12, 85/88
 - Amador Valley Joint Union High v. SBE* - 78/175
 - Armstrong v. San Mateo Count* - 83/29
 - Barrett v. San Mateo County* - 83/29
 - Board of Supervisors v. Lonergan* - 80/175, 81/19, 81/85, 81/97, 81/117
 - Bontrager v. Siskiyou County Assessment Appeals Board* - 02/041
 - California Computer Products, Inc. v. Orange County* - 81/19
 - Carlson v. Santa Clara County Assessment Appeals Board* - 85/111
 - Chanslor-Western Oil & Development Co. v. Cook* - 81/19
 - Connolly, et al. v. Orange County* - 92/38
 - Cox Cable San Diego, Inc. v. San Diego County* - 87/27
 - Crocker National Bank v. San Francisco City and County* - 90/07
 - Dennis v. Santa Clara County* - 90/30
 - Dreyer's Grand Ice Cream v. Alameda County* - 86/82
 - Emil Shubat v. Sutter County Assessment Appeals Board* - 93/75
 - FlightSafety International v. Los Angeles County Assessment Appeals Board* - 03/062
 - Freeport McMoran Resource Partners v. Lake County* - 93/75, 94/07
 - Fresno County v. Malmstrom.* - 80/83
 - General Dynamics Corp. v. San Diego County* - 81/19
 - Hahn, et al. v. SBE; IBM* - 99/39
 - Hanson Mfg. v. Los Angeles County* - 81/175, 81/19
 - Heavenly Valley v. El Dorado County* - 01/031
 - Hoopa Valley v. Nevins* - 91/71
 - Hooper v. Bernarillo County Assessor* - 85/90

(Court Decisions, cont.)

ITT World Communications, Inc. v. California SBE - 85/26
ITT World Communications, Inc. v. Santa Clara County - 81/19
J. N. Ceazan Co. v. Los Angeles County - 81/19
Lake Forest Community Association v. Orange County - 80/76
Larson v. Duca - 89/79, 90/03, 99/25
Los Angeles Country Club et al. v. Tax Assessor of the County of Los Angeles - 86/51
Los Angeles County v. Assessment Appeals Board No. 1 - 92/75
Los Angeles County v. LA Co Assessment Appeals Board No. 1 - 93/75
Main & Van Karman Associates v. Orange County - 94/41
Maples v. Kern County Assessment Appeals Board - 02/041
May Department Stores Company, The v. Los Angeles County - 88/15
Mayhew Tech Center Phase II v. Sacramento County - 94/10
McMillan-BCED/Miramar Ranch N v. San Diego County - 95/33
Mitsui Fudosan v. County of Los Angeles - 91/12
Mola Development Corporation v. Orange County Assessment Appeals Board No. 2 - 00/056
Munkdale v. Giannini - 95/67
Mutual Life Insurance of New York v. City of Los Angeles - 90/40
Orange County v. Orange Co Assessment Appeals Board No. 1 - 93/75
Orange, County of v. Renee M. Bezaire - 04/060
Pacific Southwest Realty Company v. Los Angeles County - 92/11
Peninsula Covenant Church v. San Mateo County - 81/19
Phillips Petroleum Co. v. Lake County - 93/40
Roy E. Hanson, Jr., Mfg. v. Los Angeles County - 80/175, 81/19
San Francisco v. San Mateo County, et al - 87/31, 95/48
Sea World, Inc. v. San Diego County - 95/32
Sears, Roebuck & Co. v. Los Angeles County - 81/19
Security Pacific National Bank v. Los Angeles County - 85/12, 85/88
Service America Corp. v. San Diego County - 94/04
Shafer, et al. v. SBE - 84/68
Shuwa Investments Corp. v. Los Angeles County - 92/69
Southern Pacific Co. v. SBE - 85/04
Southern Pacific Pipe Lines, Inc. v. SBE - 93/34, 93/38
Stanislaus County v. Assessment Appeals Board - 92/47, 92/65
SBE v. Board of Supervisors - 81/19
SBE v. San Diego Assessment Appeals Board - 80/129, 81/19
Title Insurance Company (TICOR) v. Riverside County - 89/39
Trailer Train Company v. SBE - 86/51
Transworld Systems, Inc. v. County of Sonoma - 00/059
United Enterprises Ltd. v. San Diego County Assmnt Appeals Board - 94/41
United States Borax & Chemical Corp. v. Mitchell - 81/19
Xerox Corporation v. Orange County - 78/32
Zee Toys, Inc. v. Los Angeles County - 79/21, 79/29
Credit, Emission Reduction – 05/029
Credit, Investment Tax - 83/21, 88/15
Crops, Trees and Vines - 92/09
Curve, Survivor, Percent Good, Factors Explained, AH 581A - 78/11

D

Dairy Property Buy-Out Program - 87/49
Data, Income Tax - 84/02, 05/043
Data Processing Equipment - 90/07, 99/39
Declaratory Relief, Action for - 81/129
Decline in Value (*See also Prop 8*),
 Machinery and Equipment - 79/59, 79/143
 Notification - 93/71, 94/07
 Prop 8 - 79/39, 80/129, 81/19, 82/25, 86/04, 86/36, 92/24, 92/63
 Roll Corrections - 95/54
Depreciation, Economic Life policy Statement - 87/11
Designation, Master Appraiser - 86/20
Development Board, Transit, Property Exempt - 81/120
Development Rights, Transferable (*Mitsui Fudosan*) - 91/12
Directory, Information (Assessors & SBE addresses/phone numbers) - See Information Directory
Disabled Persons' Base Year Transfers - See Prop 60/90/110
Disabled Persons' Exclusion from New Construction - 91/34, 93/05, 94/47
Disabled Veterans' Exemption,
 Claim Classification - 79/102
 Definition of Veteran - 94/28
 Income Level - 02/039, 03/046, 04/040, 05/036
 Late Filing - 79/206, 85/144, 90/72
 Prop 160 - 92/78, 93/52, 94/28
 Residency Requirements - 85/90, 88/85, 89/22
 Rule 464 - 98/42
 Supplemental Assessments - 84/55, 84/58
 Surviving Spouse, Unmarried - 89/77, 92/78, 93/52, 94/28
 Termination Notice - 82/13
 Totally Disabled - 85/20
 Various Legislative Changes - 01/002
 Wars and Campaigns, List of - 95/57
Disaster Relief,
 Appeal - 02/044
 Earthquake (2003) - 04/069
 Fault, Definition of - 96/59
 Fires, So. CA (2003) - 04/069
 Forms - 96/83
 Freeze, December 1998 - 99/52
 Frost Damage (1990) - 91/13
 General - 79/39, 79/207, 81/123, 82/12, 82/49, 03/050, 04/069
 Homeowners' Exemption - 05/073
 Levee Break (2004) - 04/069
 Manufactured Homes - 82/139, 88/72
 Northridge Earthquake Relief Filing Period Extension - 97/58
 Prop 50 - 87/23, 92/45
 Prop 171 (Intercounty Transfers) - 94/49, 95/06, 95/16, 01/009, 03/057, 03/074
 Property Tax Deferral - 86/33, 87/98
 Property Tax Rule 461, deletion of references to Disaster Relief - 98/06
 Repair, Restoration, Reconstruction - 95/31
 Restricted Access as Damage - 02/037
 Supplemental Assessments - 83/128, 85/75
 Time to File for Reduced Assessment for 9/11 - 01/077
Disclosure,
 Office of Real Estate Appraisers, to - 94/23
 Public, Sample/Survey Program - 94/09, 96/76, 96/81
 Public, SBE Sample/Survey Program, Attorney General Opinion - 94/09

(Disclosure, cont.)

Restriction of Information Posted on Internet - 99/22, 02/085, 05/081
Timber Sale Transaction Data, Attorney General Opinions - 78/163
Distribution,
 Revenue, of - 79/158
 Trust - 91/08, 98/20, 03/065
Distribution of Property Tax Communications - 03/073
Doctrine, Step Transaction - 92/69, 95/33
Documented Vessels - 79/183, 81/163, 95/14 (*See also Vessels*)
Domestic Partner Rights and Responsibilities Act – 05/017

E

Easements, Intercounty Pipeline, Easements - 82/89, 93/34, 93/38
Economic Life Policy Statement - 87/11
Economic Revitalization Manufacturing Property - 99/61
E-Filing Business Property Statement - 03/024
Electrical Generation, Hydroelectric - 82/108, 99/78, 99/83, 01/078
Electronic Mailing List, LTA's - 03/044
Eligible County, Certification of - 87/25
Eminent Domain (Prop 3),
 General - 82/91, 83/35, 86/93, 01/085
 Supplemental Assessment - 85/75
Emission Reduction Credits – 05/029
Energy Systems, Solar, New Construction Exclusion - See Solar Energy Systems
Enrollment, of an Assessment - 94/32, 94/46
Entities, Legal - See Legal Entities
Entry, Right of, Assessors' - 78/213, 79/66
Equalization, State Assessee Appeal Decisions Annual Report - See State Assessee Appeal Decisions Annual Report
Equalization Hearings (*See also Appeals*),
 Hearings - 79/10, 86/06, 89/89, 96/80
 Statistical Report - 78/197, 80/57, 80/143
Equipment (*See also Leased Equipment; Leased Property; Machinery & Equipment*),
 Biopharmaceutical - 99/54
 Biotechnology Index factors - 98/45
 Data Processing - 90/07, 99/39
 Index Factors - See Equipment Index Factors
 Leased - See Leased Equipment
 Leased to Fed Govt, Sales Tax Exclusion - 78/32, 79/16, 82/112
 Semiconductor Manufacturing - 90/36, 92/34, 94/24
 Underreporting of Equipment Costs - 79/135
 Used at Residence - 94/44
Equipment and Machinery - See Machinery and Equipment
Equipment Index and Percent Good Factors, AH 581 - See Assessors' Handbooks, 581
Equipment Index Factors and Percent Good Tables - 78/30, 78/35, 79/08, 79/18, 79/26, 80/18, 81/25, 81/28, 86/24, 87/18, 88/18,
 89/20, 90/15, 91/27, 92/37, 93/25, 94/17, 95/15, 96/12, 96/85, 97/73, 98/45, 98/68, 99/69, 00/080, 01/056, 01/101,
 02/073, 03/020, 03/080, 03/091, 04/074, 04/081, 05/064
Equivalency, Cash - 94/41
Escalation Factoring - 78/103, 99/53 (*See also California Consumer Price Index*)
Escape Assessments,
 Arbitrary Assessments - 79/124
 Audit Appeals - 79/10, 84/38
 Change In Ownership, Statute of Limitations - 01/035, 02/014
 Court Cases - 86/51, 88/50
 Enrollment - 94/32, 94/46
 General - 80/113, 82/124, 88/50
 Legal Entities - 83/112

(Escape Assessments, cont.)

- Notice - 94/06, 01/043
- Probate Proceedings - 88/49, 88/58
- Statute of Limitations - 79/163, 82/124, 94/32, 94/46, 95/35, 01/035, 02/014
- Transit Development Board - 81/120
- Estate Distribution - 91/08
- Exchange of Information - 02/040
- Exclusion,
 - Change in Ownership - See Change in Ownership; Prop 58; Prop 193
 - Grandparent/Grandchild - 96/40, 97/32, 97/48, 98/23, 98/50, 01/095 (*See also Change In Ownership*)
 - New Construction,
 - Disabled Persons' - 91/34, 93/05, 94/47
 - Fire Detection System - 99/45
 - Solar Energy Systems - See Solar Energy Systems
 - Soundproofing Home Near Airports - 85/113
 - Underground Storage Tanks - 99/62
 - Parent/Child - See Change in Ownership; Prop 58
 - Sales Tax, Equipment Leased to Fed Govt - 78/32, 79/16, 82/112
 - Seismic Safety, New Construction - 84/97, 91/26, 93/26, 99/60, 01/089
 - Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21
- Exemptions,
 - Aircraft Being Repaired, Overhauled, Modified, or Serviced - 02/002
 - Assessor's Handbook, AH 267 - 98/96
 - Business Inventory - See Business Inventory Exemption
 - Civil Air Patrol Personal Property - 79/180, 86/40, 96/49
 - Church - 79/44, 83/97, 96/67
 - Church Parking Lots - 96/67
 - Church Property Leased to School Districts - 82/126
 - Church of Scientology - 82/38
 - College,
 - Property Leased by - 80/02, 88/20
 - Property Used by Welfare Agency - 86/45
 - Student Bookstores - 80/43, 89/22, 89/85
 - Student Housing - 82/06
 - Disabled Veterans - See Disabled Veterans' Exemption
 - Forms - 96/62, 98/50, 03/025, 05/019
 - Guidelines - 93/59
 - Hand Tools - 94/76, 01/069
 - Handbook, AH 267 - 98/96
 - Homeless Shelters - 88/54, 89/22, 92/46
 - Homeowners' - See Homeowners' Exemption
 - Homes for the elderly - 96/13
 - Household Pets - 78/88
 - Late Filing - 86/19, 86/34, 93/78, 94/30
 - Legislation - 87/16, 89/22, 90/32, 91/11, 92/23, 95/14
 - Lower-Income Housing - 88/51, 89/26, 93/09, 96/13, 99/58, 99/76
 - Museums and Libraries - 79/199, 88/20, 88/23, 90/32, 92/04
 - Organization not existing on Lien Date - 96/07
 - Partial Sales & Use Tax on Farm Machinery & Equipment - 02/029
 - PERS Property - See Public Employee Retirement System
 - Pets, as Household Personalty - 78/88
 - Property acquired after Lien Date - 96/07
 - Property in Natural State - 82/129, 93/09
 - Property Tax Rule 464, Proposed Deletion of - 98/08
 - Public Schools Possessory Interests - 92/38
 - Religious - 81/125, 81/156, 82/13, 82/38, 82/116, 82/138, 86/45
 - Revised Administration, Effective January 1, 2004 - 03/070, 03/095, 04/058

(Exemptions, cont.)

School Districts Leasing From Churches - 82/126
Schools, Residential Housing - 87/28
Seminaries - 82/06
Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21
Student Bookstores, College Exemption - 80/43, 89/22, 89/85
Supplemental Assessments - 84/67, 86/19, 93/78, 94/30, 95/55
Termination Notice - 82/13
Transshipment Exemption Invalid - 79/21, 79/29, 79/168
Tribal Housing Exemption Forms - 03/026
Valuation, Transit Development Board Property - 81/120
Veterans (*See also Disabled Veterans' Exemption*),
 Cal-Vet Loans - 78/176
 General - 80/55, 84/58, 85/90, 88/85, 89/22, 98/08, 98/42
Welfare,
 Church and Religious Exemptions, AH 267 - 98/56 (98/96)
 Housing - 00/008, 00/087
 HUD-Owned Property - 92/81
 Income levels, Elderly/Handicapped Homes, Low Income Housing - 96/13, 97/05, 98/16, 99/18, 00/026,
 01/027, 02/018
 Income Levels for Welfare Exemption and Tribal Housing Exemption - 03/033, 04/027, 04/028, 05/025,
 05/026
 Late Filing - 80/31
 Occasional Use - 89/22, 91/15
 Organizations Funded by Government - 79/195
 Property in Its Natural State - 82/129, 93/09
 Property Under Construction - 92/30, 93/09
 Supplemental Affidavits - 03/012
 Unrelated Business Income - 89/22
 Welfare and Veterans' Organization Processing - 80/28, 82/66, 88/74
 Works of Art - 79/199
Welfare and Church - 79/44, 82/38, 83/97, 97/05
Works of Art - 78/80, 79/199

Expensing, Underreporting of Equipment Costs - 79/135

Explanation of the Derivation of the Equipment Percent Good Factors, AH 582 - See Assessors' Handbooks, 582

F

Facilities,

 Health, Building Permits - 85/83
 Residential Care, Personal Property - 89/58

Fact, Findings of - 86/10, 88/13

Factoring, Annual Inflation - 78/103, 99/53 (*See also California Consumer Price Index*)

Factors,

 Index, Equipment - See Equipment Index Factors
 Minimum Percent Good - 04/019
 Survivor-Curve Percent Good, Explained, AH 581A - 78/11

Failure to File, Aircraft Statement - 78/205

Fair Market Value - 89/06, 90/30, 00/056

Fairs, Agricultural - 82/126

Farm Laborer Housing - 80/150

Farming, Trees and Vines - 92/09

Fault, Definition of Term in R&T 170 - 96/59

FDIC - 94/27

Federal Deposit Insurance Corporation (FDIC) - 94/27

Federal Government, Equipment Leased to, Sales Tax - 78/32, 79/16, 88/112

Federal Government Property - See United States

Federal Housing Authority Property – 78/03
 Federal Instrumentality's, Listing of - 78/50
 Fees, In Lieu, PERS Property - 83/03, 91/36
 FHA Property - 78/03
 Filing, Appeals - 86/07, 95/36, 02/040
 Financial Corporations - 79/170, 79/218, 80/135, 81/50, 81/89, 82/90, 82/97, 83/91, 84/59, 84/102, 85/81, 86/58, 87/59, 88/71, 89/61
 Financial Corporations and Banks - See Banks and Financial Corporations
 Financing Authority, California Pollution Control - See California Pollution Control Financing Authority
 Findings of Fact - 86/10, 88/13
 Fixtures,
 General - 86/09, 88/24, 88/40, 90/07, 96/79, 97/50, 97/78
 Supplemental Roll - 85/24, 86/32, 87/58, 91/59
 Flight Time Period, Aircraft - 80/119
 Floating Homes - 82/43
 Forest Service Campgrounds - 86/42
 Forests, Timber Tax - See Timber
 Form, Informal Assessment Review - 98/14
 Forms, Board-prescribed, Review Process - 00/033, 04/049
 Franchise Tax Returns – 05/043
 Fraternal Benefit Societies, Taxability of - 79/198
 Full Cash Value - 89/06, 90/30

G

Gann Limit - 91/03
 Gas Production, Methane - 84/44, 89/10
 Gas Station, Service Station Structures and Fixtures - 88/24, 92/27
 Gas Tanks, Liquid Petroleum, Rule 153 - 00/039
 General Aircraft Value Guide - 96/21, 97/03
 Geographic Information Task Force (GITF) - 93/39
 Geothermal Mineral Interests - 93/40, 95/76
 GITF - 93/39
 Golf Course, Nonprofit - 79/187, 86/51
 Goods, Imported - 78/45
 Government Property, Lease Purchase - 79/41, 79/151
 Government-Owned Property - 95/48, 02/043 (*See also Publicly Owned Lands*)
 Governor Declared Disasters - 00/066
 Grandparent/Grandchild Exclusion – 97/32, 98/23, 98/35, 01/095
 Grapes, Trees and Vines - 92/09, 00/092
 Guidelines (completed or in process),
 Guidelines for Appraiser's Certification and Training - 03/030, 03/068
 Guidelines for the Assessment of Billboard Properties - 02/078
 Guidelines for the Assessment of Enforceably Restricted Historical Property – 05/020, 05/035
 Guidelines for the Assessment of Properties Financed Using Low-Income Housing Tax Credits – 05/044

H

Hand Tools, Exemption of - 94/76, 01/069
 Handbooks, Assessors' - See Assessor's Handbooks
 Harbor, Leases Safe - 82/68, 84/07
 Health Facilities, Building Permits for - 85/83
 Hearing,
 Equalization - See Equalization Hearings
 Officers - 82/133, 95/54
 Procedures - 85/44, 93/62, 96/80
 Highway, State, State, Real Property, Possessory Interests - 83/81
 Historical Aircraft - 87/67, 88/36, 89/84, 04/012

Historical Property,
 Capitalization Rate - 78/154, 79/149, 80/136, 81/107, 82/106, 83/95, 84/90, 85/101, 86/69, 87/70, 88/64, 89/67, 90/60,
 91/65, 92/60, 93/50, 94/53, 95/50, 96/57, 97/53, 98/46, 99/49, 00/051, 01/057, 02/060, 03/059, 04/054, 05/054
 Guidelines – 05/020, 05/035
 Valuation - 79/187
 Homeowners' Exemption,
 Disaster Relief – 05/073
 Exemption Escape - 79/43, 79/139
 Exemption Property in Escrow - 79/101
 Forms - 96/83, 97/67
 General - 79/64, 79/126, 80/149, 82/13, 82/50, 86/11, 93/09, 96/48, 96/83, 97/42, 98/08
 Match - 86/49
 Mobilehome/Manufactured Home - 81/54, 87/25, 93/53
 Possessory Interests on Secured Roll - 78/84
 Property Tax Assessors Records Corporation - 92/61
 Property Tax Rule 464, Proposed Deletion of - 98/08
 Renters' Credit - 93/53
 Rule 135 - 96/48, 97/42
 Social Security Numbers - 94/15
 Supplemental Assessments - 84/58, 85/71, 88/06
 Supplemental Security Income - 81/146
 Termination Notice - 82/13
 Homes, Floating - 82/43
 Horses, Arabian - 85/112
 Hospitals,
 Building Permits - 85/83
 Needs of Hospitals - 84/35
 Nonprofit Service Corporations - 79/198
 Supplies and Inventory - 90/45
 Termination Notice - 82/13
 Household Pets, exempt Personalty – 78/88
 Housing,
 236 - See 236 Housing
 237 - See 237 Housing
 Farm Laborer - 80/150
 Restricted (236) - 76/76, 76/157, 77/10, 77/173, 79/37, 86/95, 98/15
 Hydroelectric Projects - 82/108

I

Imported Goods - 78/45
 Improvements,
 Examples of, Rule 124 - 98/03, 98/40
 Relocated. - 80/26, 94/14
 Service Station Structures and Fixtures - 88/24, 92/27
 In Lieu Fees,
 PERS, Attorney General Opinions - 91/36
 PERS Property - 80/03, 91/36
 Income Approach, to Value - 94/07
 Income Tax Data, Obtaining - 84/02, 05/043
 Index Factors, Equipment - See Equipment Index Factors and Percent Good Tables
 Indian Lands - 91/71
 Indices, Building Cost - 96/14, 97/06, 99/08, 00/009, 01/010, 02/006, 03/019, 04/011, 05/014
 Industrial and Commercial Value Guide, Marshall Valuation Service Adoption - 97/71
 Inflation Factors - 78/103 (*See also California Consumer Price Index*)
 Informal Assessment Review Form - 98/14
 Information Directory, Assessor and SBE Personnel Addresses and Phone Numbers - 77/32, 78/191, 79/35, 80/37, 81/43, 82/42,
 83/38, 84/46, 85/48, 86/39, 87/36, 88/31, 89/32, 90/19, 91/35, 92/28, 93/13, 94/22, 95/38, 96/45, 97/36, 99/21

Information, Disclosure of - See Disclosure
Instrumentality's, Federal - 78/50
Insurance Companies,
 Audits - 80/53
 Separate Accounts - 96/38, 96/64
 Taxability of Personal Property - 79/198, 82/69, 82/87, 82/90, 89/65, 90/40, 96/64
Intangibles - 91/73, 92/07, 93/75, 94/04
Intercounty Base Year Transfers (Prop 90) - See Prop 60/90/110
Intercounty Pipeline, Easements - 82/89, 93/34, 93/38
Interest,
 Penalties and Interest - See Penalties and Interest
 Possessory - See Possessory Interests
 Undivided - 80/180, 85/85, 86/04, 95/05
Internet,
 Annotated Correspondence on - 02/021
 Assessor's Handbooks on - 97/76, 99/06
 Restriction of Information Posted on - 99/22, 02/085, 05/081
Interspousal Transfers - 81/152, 98/20
Inventory Exemption, Business - See Business Inventory Exemption
Investment Tax Credit - 83/21, 88/15
Issues, Summary of, Attorney General Opinions - 78/106

J

Joint Tenancy - 80/180, 98/31, 99/19, 03/065, 03/077
Jurat Revision - 81/65

L

Laborer Housing, Farm - 80/150
Land,
 Examples of, Rule 124 - 98/03, 98/40
 Indian - 91/71
 Native American - 91/71
Land Act, Williamson - See Open Space Land
LCA - See Open Space Land
Lease-Purchase Agreements - 80/147, 94/10
Lease-Purchase of Government-Owned Property - 79/41, 79/151
Leaseback, Sale and Leaseback Transaction - 85/128, 86/57, 92/11
Leased Equipment - See Leased Property
Leased Property,
 Accounting Changes for Recording - 78/97
 Banks and Financial Corporations - 89/61, 92/68
 Differentiating from Contract of Sale - 79/155, 80/147
 Equipment, Leased - See Leased Equipment
 Equipment, Leased to Federal Government, Sales Tax - 78/32, 79/16, 82/112
 Exempt Organizations - 79/15, 80/02, 88/20, 88/23, 89/33
 General - 79/34, 79/41, 79/155, 80/25, 94/07
 Homeowners' Exemption - 93/53
 Leased Equipment - See Leased Equipment
 Safe Harbor - 82/68, 84/07
 Sale and Leaseback Transaction - 85/128, 86/57, 92/11
 Single Assessment of Leased PP Equipment - 96/37
Legal Decisions - See Court Decisions
Legal Entities,
 Changes in Holding Title - 80/180, 95/67
 Community Property - 85/33
 Escape Assessments - 83/112

(Legal Entities, cont.)

- Legal Entity Ownership Program (LEOP) - 83/45, 83/112, 84/30
- Reorganizations - 83/49
- Rule 462.180 - 98/31, 98/53
- Stock Transfers - 79/19, 80/39, 89/39
- Legal Entity Ownership Program (LEOP) - 83/45, 83/112, 84/30 (*See also Legal Entities*)
- Legislation,
 - New - 81/115, 87/09, 87/87, 88/42, 88/43, 89/06, 89/07, 89/13, 89/16, 89/21, 89/22, 89/51, 89/52, 89/53, 90/22, 91/20, 92/05, 92/87, 94/02, 94/61, 95/70, 96/15, 96/52, 96/54, 97/77, 00/004, 00/070, 01/084, 02/086, 03/078, 04/070, 05/074
 - Table of Code Sections Affected by - 78/215, 79/208, 81/57, 81/141, 81/148, 82/134, 84/11, 85/03, 85/117, 86/10, 86/83, 87/93, 88/82, 90/10, 91/09, 92/03, 93/08, 93/79, 96/15, 97/10
- LEOP - See Legal Entity Ownership Program
- Letters to Assessor - See LTAs
- Letters to Assessors, Reliability of - 85/111, 86/57, 89/73, 90/71
- Limitations, Statute of - See Statute of Limitations
- Linen Supply Situs - 79/75, 91/68
- Liquid Petroleum Gas Tanks, Rule 153 - 00/039
- List of,
 - County Assessors - See County Assessors List
 - Federal Instrumentality's - 78/50
 - Letters to Assessors - First letter of each year, i.e., 77/01 to 01/01
 - State Assessee's - 97/52, 98/44, 99/48, 00/047, 01/047
- Local Property Tax, Monitoring of - 81/39, 81/42
- Lots, Subdivision Lots, Valuation of - 84/51, 88/45
- Low Income Housing 236 - See 236 Housing
- Low Income Housing--Indian Tribes - See 237 Housing
- Low Income Multi-Family Housing, Section 515 - 98/51, 01/039, 02/041, 05/044
- LTAs,
 - Available on Internet and World Wide Web - 98/74
 - Base Year - See Prop 60/90/110
 - Electronic Mailing List - 03/044
 - General - 03/032, 03/039
 - Listings of - 78/01, 78/59, 78/118, 78/182, 79/01, 79/67, 79/132, 79/140, 80/01, 80/63, 80/116, 80/165, 81/01, 81/58, 81/83, 82/01, 82/61, 83/01, 83/79, 84/01, 84/73, 85/01, 85/91, 86/01, 86/61, 87/01, 88/01, 89/01, 90/01, 91/01, 92/01, 93/01, 94/01, 95/01, 96/01, 97/01, 98/01, 99/01, 00/001, 01/001, 02/001, 03/001, 04/001, 05/001
 - Rescission of - 99/07
 - Reliability of, references - 85/111, 86/57, 89/73, 90/71

M

-
- Machinery and Equipment (*See also Equipment; Personal Property*)
 - Classification - 78/187
 - Valuation - - 79/59, 79/143, 87/11, 02/029
 - Mail, U. S. Postal Service - 89/33, 91/43
 - Mailing of Notices, Certification - 81/119, 93/10
 - Mandatory Audits - See Audits, Mandatory
 - Manuals,
 - Assessment Appeals Manual* - 00/064, 03/041
 - Property Tax Committee Procedures Manual* - 00/086, 01/018
 - State Assessment Manual* - 00/085, 03/028
 - Timber and Timberland Values Manual* - 05/072
 - Timber Harvest Values Manual* - 05/024
 - Manufactured Home - See Mobilehome/Manufactured Home Park
 - Manufactured Home Park - See Mobilehome/Manufactured Home Park
 - Manufacturing Equipment, Semiconductor - 90/36, 92/34, 94/24
 - Market Value - 89/06, 90/30

Marshall Valuation Service Adoption, Industrial and Commercial Value Guide, - 97/71
 Master Designation, Appraiser - 86/20
 Mello-Roos Bonds - 89/68
 Methane Gas Production - 84/44, 89/10
 Military, Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21, 03/036, 05/057
 Mineral(s),
 Geothermal Interests - 93/40, 95/76
 Methane Gas Production. - 84/44, 89/10
 Oil & Gas - See Oil & Gas
 Properties - 79/196, 84/44, 85/126, 87/100, 89/50, 91/02, 91/62, 91/82, 93/40, 93/64, 99/02, 99/47
 Unpatented Mining Claims - 93/64
 Mineral Rights (*See also Oil & Gas*),
 Geothermal. - 93/40, 95/76
 Methane Gas Production. - 84/44, 89/10
 Mineral Property - See Minerals, Properties
 Petroleum Products Value Schedule - 78/53, 78/63, 79/63
 Mines,
 Mining, and – See Oil & Gas
 Mining Claims, Unpatented - 93/64
 Properties - See Minerals, Properties
 Property Stockpiled Ore - 91/62
 Quarries, and - 89/50, 91/02, 91/62, 93/64, (*See also Minerals, Properties*)
 Minimum Percent Good Factors - 04/019
Minimum Percent Good Factors Special Topic Survey - 99/68
 Misfortune - See Disaster Relief
 Mobilehome - See Mobilehome/Manufactured Home Park
 Mobilehome Park - See Mobilehome/Manufactured Home Park
 Mobilehome/Manufactured Home Park (*See also Special Topic Survey issued in 1985*),
 Accessories - 83/86
 Appraisal Guide - 86/56
 Assessment - 80/04, 80/103, 80/112, 80/142
 Change in Ownership Exclusion - 99/75, 99/87, 02/010
 Classification - 81/54, 81/118, 87/32, 92/57
 Conversion to a Building - 78/57
 Conversion to Local Property Taxation - 83/128, 95/05
 Disaster Relief - 82/139, 88/72
 Exemption - 81/54, 81/118, 89/13
 General - 86/52, 88/44, 89/13, 03/025
 Homeowners' Exemption - 81/54, 87/25, 93/53
 Legislation - 83/115, 84/108, 89/13, 03/025
 Notice of Delinquency - 82/139
 Park Operator Report - 80/99, 80/100, 80/178, 84/100
 Pro Rata Changes in Ownership - 02/010
 Reinstatement to License Fee Status - 82/58, 82/139, 86/17
 Site Value - 93/35, 03/025
 Soldier and Sailors Civil Relief Act - 87/32, 91/21, 03/036, 05/057
 Supplemental Assessments - 83/128, 93/46, 03/025
 Tenant Ownership - 86/52, 88/44
 Value Notification - 81/52
 Monitoring, Local Property Tax - 81/39, 81/42
 Morgan Taxpayers' Bill of Rights - See Taxpayers' Bill of Rights

N

Name of Assessee in Full on Roll - 79/203, 81/86
 Native American Lands - 91/71

New Construction (*See also Special Topic Survey issued in 1982 and 2004*),
Attorney General Opinion - 80/74
Builder on Behalf of Third Party - 04/071
Builders Exclusion - 83/132
Completion Date - 85/66, 86/38
Construction in Progress - 80/77
Definition of, Rule 463 - 98/07
Disabled Persons Exclusion (Propositions 110 and 177) - 91/34, 93/05, 94/47
Examples of, Rule 463 - 98/07

(New Construction, cont.)

Exclusion,
 Disabled Persons' - 91/34, 93/05, 94/47
 Fire Detection System - 99/45
 Soundproofing Near Airports - 85/113
 Solar Energy Systems - See Solar Energy Systems
 Underground Storage Tanks - 99/62
Exemptions - 95/55
General - 78/145, 78/188, 78/190, 79/204, 80/77, 98/07, 02/019, 04/071
Nonresidential, Prop 111 - 91/03
Property Subject to Lease - 78/137, 79/34
Property Tax Rule 463 - 98/07, 98/48
Questions and Answers - 78/134, 79/180
Relocated Improvements - 80/26, 94/14
Removal of Property - 86/09
Repair After a Calamity - 98/07
Seismic Safety Exclusion - 84/97, 91/26, 93/26, 99/60, 01/089
Self Declaration of - 82/120
Solar Energy System - 80/182, 81/10, 81/71, 81/94, 90/79, 91/51, 95/04, 04/051, 05/056
Soundproofing Homes Near Airports - 83/113
Subdivision Lots, Valuation of - 84/51, 88/45
Water Service - 91/37
Wells, Construction in Progress - 81/95
Newly Constructed Property, Rule 463 - 98/07, 98/48 (*See also New Construction*)
Noncommercial Aircraft Value - 89/46
Nonproduction Computers - 90/35, 94/24, 95/26
Nonprofit,
 Golf Course - 79/187, 86/51
 Service Corporations - 79/198
Nonresidential New Construction, Prop 111 - 91/03
Notice,
 Mailing of, Certification - 81/119, 93/10
 Termination, of, Exemptions - 82/13
Nursery Stock, Valuation of - 78/138

O

Office of Administrative Law to Review Letters - 86/57
Office of Real Estate Appraisers, Assessor's Records, Access to - 94/23
Oil & Gas (*See also Special Topic Survey issued in 1981*),
 Assessment - 80/09
 Generally - 80/20, 80/101, 80/121, 81/15, 81/92, 81/138, 82/14
 Methane Production - 84/44, 89/10
 Minimum Assessments - 85/99
 Petroleum Products Value Schedule - 78/53, 78/63, 79/63
 Property Reassessment, Attorney General Opinion - 80/101, 80/121
 Royalty Payments - 92/52
 Wells - 81/95, 87/40, 87/100

(Oil & Gas, cont.)

Wells, Construction in Progress - 81/95
Oil- and Gas-Producing Property – (See also *Special Topic Survey issued in 1981*)
AH 566 Handbook Revision - 96/63, 96/72
General - 80/20, 80/101, 80/121, 81/15, 81/92, 81/138, 82/14, 96/63
One Way Paging Companies - 96/25
Open Space Land (Williamson Act, LCA) (See also *Special Topic Survey issued in 1980*),
Assessor's Handbook, AH -521, *Assessment of Agricultural & Open Space Properties* - 97/59, 03/075
Cancellation Fees - 80/94, 81/115, 81/147, 82/10, 82/65, 88/42, 05/016
Cancellation Procedures - 81/149, 86/10
Capitalization Rate - 78/156, 79/148, 80/137, 81/108, 82/105, 83/96, 84/89, 85/98, 86/66, 87/69, 88/63, 89/66, 90/59,
91/64, 92/59, 93/51, 94/54, 95/49, 96/56, 97/54, 98/47, 99/50, 00/052, 01/058, 02/059, 03/058, 04/055,
05/055
Coastal Zone - 86/10
Laborer Housing - 80/150, 85/126
Land Categories - 81/13
Legislative Changes – 05/016
Nonrenewal Period, Valuation During - 79/131, 81/78, 82/133
Special Topics Survey - 97/29
Trees and Vines - 79/131
Valuation - 78/171, 79/28, 79/54, 79/131, 79/210, 81/13, 87/56, 88/42
Orchards, Trees and Vines - 92/09
Over-assessments - 86/07, 86/62
Ownership, Timeshare, Valuation, - 80/97, 82/92, 82/122, 99/67

P

P.E.R.S. - See Public Employee Retirement System
Pacific, Santa Fe Pacific Realty Corporation - 88/88
Paging Companies - 96/25
Parcels, Subdivision Lots, Valuation of - 84/51, 88/45
Parent/Child Change in Ownership Exclusion - See Change in Ownership; Prop 58
Parking Lots, Church - 96/67
Parking Space, Possessory Interest, Attorney General Opinions - 80/74
Partitions - 80/84
Penalties - 93/62
Penalties and Interest,
 Change of Ownership Non-reporting - 80/157
 Delinquencies - 81/121
 Escapes not Assessee's Fault - 81/120
 Reduced Assessments/Over-assessments - 86/07
 Unsecured Roll - 80/30, 89/65
Penalty, Failure to File Aircraft Statement - 78/205
Percent Good,
 Equipment Index Factors - See Equipment Index Factors and Percent Good Tables
 Minimum, Special Topic Survey - 99/68
 Survivor Curve, Factors Explained, AH 581A - 78/11
Perennials, Agricultural Property, Rule 52 - 98/02, 98/39
Period, Revenue Flight Time, Aircraft - 80/119
Permits,
 Building - 82/133, 85/83
 Health Facilities - 85/83
PERS - See Public Employee Retirement System
PERS In Lieu Fee, Attorney General Opinions - 91/36
Personal Property
 \$100,000 Filing Threshold - 96/65
 Aircraft - See Aircraft
 Annual Property Statement - See Property Statement
 Business Personal Property Statement - See Property Statement
 Banks and Financial Corporations - 82/90, 89/61
 Civil Air Patrol - 79/180, 86/40, 96/49
 Electronic Data Processing Equipment - 90/07
 Equipment - See Equipment
 Equipment Index Factors - See Equipment Index Factors
 Failure to File Property Statement - 79/44
 Fixtures - See Fixtures
 Hand Tools, Exemption of - 94/76, 01/069
 Home Protection Companies - 80/82
 Hospital Supplies and Inventory - 90/45
 Household Personalty - 78/88, 80/76, 94/44
 Household Pets as Exempt - 78/88
 Insurance Companies - See Insurance Companies, Taxability of Personal Property
 Inventory Exemption - See Business Inventory Exemption
 Leased Equipment - See Leased Property
 Pets as Household Property - 78/88
 Property Statement - See Property Statement
 Residential Care Facilities - 89/58
 Residential Mobile Equipment - 94/44
 Retirement Systems - 78/34
 Returnable Containers - 83/59
 Single Assessment, Leased Personal Property - 96/37 (*See also Leased Property*)
 Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21, 03/036, 05/057

(Personal Property, cont.)

- Statement, Property - See Property Statement
- Transfer from Secured to Unsecured Roll - 95/42
- Underreporting of Equipment Costs - 79/135
- Personalty, Household Pets as Exempt - 78/88
- Personnel, US Military, Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21, 03/036, 05/057
- Petroleum Products Value Schedule - 78/53, 78/63, 79/63
- Petroleum Property - See Oil & Gas; Mineral Rights
- Pets, Exempt as Household Personalty - 78/88
- Pipeline Rights-of-Way - 82/89, 93/34, 93/38
- Pollution Control Agency - See California Pollution Control Financing Authority
- Possessory Interests (*See also Special Topic Survey issued in 1985*),
 - Agricultural Fairs - 82/126
 - Airline Possessory in Airports - 99/07
 - Amtrak, Taxability of - 98/49
 - Annual Report Form, BOE 502-P - 97/55
 - Assessment on Secured Roll - 78/84, 79/52
 - Cable Television - 78/83, 78/144, 87/27, 89/36, 92/47, 92/65
 - Faculty Housing - 92/38
 - Lease and Leaseback - 79/41, 79/151
 - Mineral Rights - 82/77
 - Options to Renew - 88/41
 - Parking Space, Attorney General Opinion - 80/74
 - Postponement of Taxes on Residential - 78/04, 78/189
 - Property Tax Rule 20 - 97/25, 97/66, 98/10, 98/29
 - Property Tax Rule 21 - 97/25, 98/29
 - Property Tax Rule 29 - 02/043
 - Public Retirement Systems - 83/03
 - Questions and Answers - 78/169, 80/48
 - State Highway Real Property - 83/81
 - Supplemental Assessment - 83/132, 86/12
 - Taxable Government-Owned Land, in - 02/043
 - Term of Possession - 77/52, 79/39
 - U. S. Forest Service Campgrounds - 86/42
 - Valuation Procedures - 78/169
- Post Offices/Postal Service, U. S. - 89/33, 91/43
- Postponement, Tax - 81/104
- Power Generation, Hydroelectric - 82/108
- Price, Purchase - 89/06, 90/30
- Private Railroad Car Case - 86/51
- Probate - 88/49, 88/58
- Processing Equipment, Data - 90/07, 99/39
- Production, Methane Gas - 84/44, 89/10
- Program,
 - Dairy Buy Out - 87/49
 - SBE Sample/Survey Program, Public Disclosure - 94/09, 96/76, 96/81
 - Tax Amnesty - 84/115
- Projects,
 - Hydroelectric - 82/108
 - Redevelopment - 77/43
- Prop 1, Property Tax Relief for Contaminated Property - 99/23, 00/012
- Prop 3, Eminent Domain - 82/91, 83/35, 85/75, 86/93, 01/085
- Prop 8,
 - Annual Review of Base Year Value - 96/52
 - Decline in Value - 79/39, 80/129, 81/19, 82/25, 86/04, 86/36, 92/24, 92/63
 - Inflation Factors - see California Consumer Price Index
 - Machinery and Equipment - 79/59, 79/143

(Prop 8, cont.)

- Notification - 93/71, 94/07
- Roll Corrections - 95/54
- Prop 13,
 - Constitutionality - 78/175
 - Inflation Factoring - See California Consumer Price Index
 - Miscellaneous Questions - 78/190
 - Miscellaneous Topics - 78/147
 - Publicly Owned Lands - 95/48
 - Report - 92/16
- Prop 50 - 87/23, 92/45 (*See also Disaster Relief*)
- Prop 58, Parent/Child Exclusion,
 - Larson v. Duca* - 89/79, 90/03, 99/25
 - Forms - 97/48, 98/50
 - Filing Requirements - 91/76, 92/15, 94/21, 00/005, 01/095
 - General - 86/92, 87/72, 88/10, 89/16, 94/59, 97/32, 04/053
 - Relationship to Grandparent/Grandchild Exclusion - 97/32
- Prop 60/90/110 (Age 55/Disabled Persons Base Year Transfers, R&T 69.5),
 - Claim Reporting Process, SBE - 97/02
 - Forms - 97/48, 98/50
 - Land of Reasonable Size - 97/02
 - Legislative Changes to R&T 69.5 - 97/02, 00/068, 02/016, 03/050
 - Original Property Requirements - 95/05, 02/019
 - Prop 60 (Intracounty) - 86/92, 87/71, 88/10, 97/02, 00/068, 02/016
 - Prop 90 (Intercounty) - 88/83, 89/31, 89/53, 89/81, 94/57, 95/35, 96/32, 97/02, 97/12, 98/21, 00/065, 00/068, 02/016, 04/041, 04/065
 - Prop 110 (Disabled Persons' Transfers) - 91/33, 93/05, 97/02, 00/068, 02/016, 04/041, 04/065
 - Purchase of Land for Replacement Dwelling - 02/019
 - Questions & Answers, Prop 60 - 87/71, 88/10
 - Reporting Procedures - 91/80, 97/02
 - Rescissions - 91/31, 00/068
 - Second Base Year Value Transfer, Disabled Persons - 97/02
 - Severely & Permanently Disabled, Defined - 97/02
 - Sunset of Intercounty Provisions - 97/02
- Prop 111 (Nonresidential New Construction) - 91/03
- Prop 160 (Disabled Veterans' Exemption) - 92/78, 93/52, 94/28
- Prop 171 (Disaster Related Intercounty Transfer of Base Year Value) - 94/49, 95/06, 95/16, 01/009, 03/057, 03/075
- Prop 177 (Disabled Access New Construction) - 94/47
- Prop 193 (Grandparent/Grandchild) - 96/40, 97/32 (*See also Change in Ownership*)
- Property,
 - Agricultural, Trees and Vines - 92/09
 - Federal Government - See United States
 - Hand Tools Exemption - 94/76, 01/069
 - Historical - See Historical Property
 - Lease-Purchase - 80/147, 94/10
 - Personal - See Personal Property
 - Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21, 03/036, 05/057
 - State, State Highway Real Property, Possessory Interests - 83/81
 - Tax Deeded - 80/08, 98/20
 - U. S. Postal Service - 89/33, 91/43
- Property Statement,
 - \$100,000 Threshold Filing requirement - 96/65
 - Aircraft, Failure to File - 78/205
 - E-Filing Business Property Statements - 03/024
 - Filing Requirements - 93/57, 99/85
 - Form Revisions, Annual - 96/39, 96/50, 97/38, 97/48, 97/64, 98/33, 99/46, 99/59
 - Signature required on Property Statements - 84/60

(Property Statement, cont.)

- Underreporting of Equipment Costs - 79/135
- Property Tax
 - Authorities, Hierarchy of - 03/039
 - Bill Information - 93/10
 - Calendar - 96/06, 96/84, 98/17, 99/15, 99/88, 01/007, 01/090, 02/072, 03/088, 04/076, 05/070
 - Committee - 03/032
 - Committee Work Plans - See SBE, Property Tax Committee
 - Forms - See specific subject and 96/62, 96/83, 97/48, 97/67, 98/23, 98/50, 01/047, 01/095
 - Legislation - See Legislation, New; Legislation, Table of Code Sections Affected by
 - Monitoring of Local - 81/36, 81/42
 - Property Tax Committee Procedures Manual* - 00/086, 01/018
- Property Tax Forms List (Previously AH 222) - 03/087, 05/069
- Property Tax Rules (*See also general topic of the rule in question*),
 - 15-Day Rulemaking File - 02/094, 03/042, 03/052, 05/004
 - General - 98/73, 99/79, 03/032, 03/039,
 - Hearings - 96/48, 96/76, 96/77, 96/78, 96/79, 96/80, 96/81, 96/82, 97/09, 97/25, 97/26, 97/50, 98/02, 98/03, 98/04, 98/05, 98/06, 98/07, 98/08, 98/10, 98/31, 98/53, 99/02, 99/34, 99/40, 99/41, 99/42, 99/43, 99/44, 99/63, 99/64, 00/002, 00/003, 00/017, 00/081, 01/048, 01/049, 01/050, 01/059, 01/060, 01/102, 02/004, 02/005, 02/008, 02/009, 02/023, 02/068, 03/029, 03/038, 03/048, 04/052
 - Proposed Rules - 00/013, 01/005, 01/021, 05/008, 05/028, 05/032, 05/051
 - Rules Repealed - 00/040
 - 10, Trade Level for Tangible Personal Property - 99/17, 99/33, 99/51, 00/010
 - 20, Taxable Possessory Interests - 98/29
 - 21, Taxable Possessory Interest - Valuation (Previously "Possessory Interest Definitions") - 98/29, 02/054
 - 27, Valuation of Possessory Interests for the Production of Hydrocarbons - 05/027
 - 29, Possessory Interest in Taxable Government-Owned Real Property - 02/043
 - 52, Valuation of Perennials Other Than Timber as Open-Spaced Lands - 98/39
 - 122.5, Fixtures - 97/43, 97/78, 98/18, 02/045
 - 124, Examples - 98/40, 99/51
 - 131, Fruit and Nut Tree and Grapefruit Exemption - 04/064
 - 133, Business Inventory Exemption - 99/31, 99/35, 00/054
 - 135, Homeowners' Property Tax Exemption - 97/42
 - 136, Limited Liability Companies as Qualifying Organizations for the Welfare Exemption - 04/007, 04/020, 04/038, 04/085
 - 137, Application of the Welfare Exemption to Property Used for Housing - 00/008
 - 138, Exemption of Aircraft Being Repaired, Overhauled, Modified or Serviced - 02/002, 02/062, 04/032
 - 139, Restricted Access as Damage Eligible for Reassessment Relief Pursuant to R&T Code Section 170 - 02/037
 - 152, Computer Program Storage Media - 96/74, 99/39
 - 153, Liquified Petroleum Gas Tanks - 00/039
 - 202, Allocation of Aircraft of Certificated Air Carriers and Scheduled Air Taxi Operators - 98/43
 - 206, Assessment of Artificial Satellites - 02/044
 - 252, Content of Assessment Roll - 02/061
 - 254, Use of Board-Prepared Roll as Unextended Roll - 02/061
 - 255, Enrollment of Supplemental Assessments - 02/061
 - 261, Penalties; Form and Manner of Entry - 02/061
 - 263, Roll Corrections - 02/061
 - 264, Base Year Value - 02/061
 - 265, Board Ordered Roll Changes - 02/061
 - 266, Location of Local Roll For Inspections (Previously Rule 304) - 02/061
 - 281, "Appraiser" Defined - 03/043
 - 282, Temporary Certification - 03/043
 - 283, Permanent Certification - 03/043
 - 284, Retention and Revocation of Appraiser Certificate - 03/043
 - 301, Definitions and General Provisions - 00/035, 00/038
 - 302, The Board's Function and Jurisdiction - 00/035, 00/038, 04/064
 - 305, Application - 00/035, 00/050, 00/078, 04/035

(Property Tax Rules, cont.)

- 305.1, Exchange of Information - 00/035, 00/038, 02/067
- 305.2, Prehearing Conference - 00/035, 00/038
- 305.3, Application for Equalization Under R&T Code Section 469 - 01/049, 02/053, 04/016, 04/061, 04/066, 05/023
- 305.5, Base Year Value Presumption - 00/035, 00/038
- 306, Copy of Application, Amendment, and Correction to Assessor - 00/035, 00/050
- 307, Notice of Hearing - 00/035, 00/038
- 308, Request for Findings - 00/035, 00/038
- 308.5, Disqualification of a Board Member or Hearing Officer - 00/035, 00/038
- 308.6, Application for Equalization by Member, Alternate Member, or Hearing Officer - 00/035, 00/038, 00/041, 01/022
- 309, Hearing - 97/63, 00/035, 00/038, 03/062
- 310, Selection of Board Chair - 00/035, 00/038
- 311, Quorum and Vote Required - 00/035, 00/038
- 312, Hearings Recorded - 00/035, 00/038
- 313, Hearing Procedure - 00/035, 00/038
- 316, Examination of Applicant by Board - 00/035, 00/038
- 317, Personal Appearance by Applicant; Appearance by Agent - 00/035, 00/038
- 321, Burden of Proof - 00/035, 00/038
- 322, Subpoenas - 00/035, 00/038
- 323, Postponements and Continuances - 00/035, 00/038
- 324, Decision - 00/035, 00/038
- 325, Notice and Clarification of Decision - 00/035, 00/038
- 326, Reconsideration and Rehearing - 00/035, 00/038
- 370, Random Selection of Counties for Representative Sampling - 97/41
- 461, Real Property Value Changes - 98/41, 04/017
- 462.001, Change in Ownership—General - 98/20
- 462.020, Change in Ownership—Tenancies in Common - 98/20, 03/065, 03/077
- 462.040, Change in Ownership—Joint Tenancies - 99/19, 04/042
- 462.080, Change in Ownership—Possessory Interests - 98/20
- 462.140, Change in Ownership—Transfers Resulting from Tax Delinquency - 98/20
- 462.160, Change in Ownership—Trusts - 98/20
- 462.180, Change in Ownership—Legal Entities - 99/27, 03/063
- 462.200, Change in Ownership—Miscellaneous Arrangements - 98/20
- 462.220, Change in Ownership—Interspousal Transfers - 98/20
- 462.240, The Following Transfers Do Not Constitute a Change in Ownership - 98/20, 03/065, 03/077
- 462.260, Date of Change in Ownership - 98/20
- 462.500, Change in Ownership of Real Property Acquired to Replace Property Taken by Government Action of Eminent Domain Proceedings - 04/032, 05/007
- 464, Veterans' Exemptions - 98/42
- 469, Mining Properties - 99/47
- 904, Unitary and Non-unitary Property Value Determinations and Petitions for Reassessment - 03/017
- 905, Assessment of Electric Generation Facilities - 99/78, 01/078, '03/004, 03/009
- 1024, Exempt Timber - 99/24
- 1045, Administration of the Annual Racehorse Tax - 04/018, 04/062, 05/022
- Property Taxation, Attorney General Opinions - 80/83
- Property Taxpayers' Bill of Rights - See Taxpayers' Bill of Rights
- Propositions - see Prop
- Public Disclosure, Sample/Survey Program,
 - Attorney General Opinions - 94/09
 - General - 96/76, 96/81
- Public Employees Retirement System,
 - In Lieu Fee - 83/03, 91/36
 - Personal Property Owned by - 78/34
 - Property Acquired by - 83/03, 91/36
- Public Retirement Systems, Property Acquired by - 83/03, 91/36
- Public Transit, Transit Development Board Property - 81/120

Public Transportation, Transit Development Board Property - 81/120
Public Utilities and Railroads, Calendar for Valuation of - 96/75, 97/27, 97/81, 98/66, 99/80, 01/086, 02/080, 04/008, 05/010, 05/067
Publicly Owned Lands (*See also Special Topic Survey issued in 1990*),
Assessment Factors - 79/22, 80/03, 81/31, 82/32, 83/32, 84/28, 85/14, 86/23, 87/17, 88/09, 89/17, 90/11, 91/19, 92/17, 93/14, 94/16, 95/19, 96/16, 96/87, 97/80, 99/89, 00/093, 01/103, 02/093, 03/081, 04/082, 05/083
General - 78/150, 78/223, 79/41, 79/151, 83/03, 87/31
Guidelines for the Assessment of - 00/037
Taxable, Prop 13 - 95/48
Purchase Price - 89/06, 90/30

Q

Quarries - 89/50, 91/02, 91/62, 93/64 (*See also Minerals, Properties*)
Questions and Answers - See Appeals; Business Inventory Exemption; New Construction; Possessory Interest; Prop 13; Prop 60; Supplemental Assessment

R

Railroad Car Tax - 86/51
Railroads - See Public Utilities and Railroads, Calendar for Valuation of
Rate of Tax,
Aircraft - 79/113, 80/119
Unsecured Roll, Attorney General Opinions - 78/111
Real Property,
Fixtures - See Fixtures
Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21, 03/036, 05/057
State Highway Real Property, Possessory Interests - 83/81
Underreporting of Equipment Costs - 79/135
Value Changes, Rule 461 - 98/41
Withholding Tax on Sale of, - 03/014
Records, Assessee's - 93/80
Records, Assessors',
Access to, by Taxing Agency - 94/72
Assessee - 93/80
Confidentiality - See Confidentiality
Disclosure of Information and Documents - 94/09, 94/23
Office of Real Estate Appraisers, Access to - 94/23
Social Security Number Confidentiality - 80/85, 94/15
State Office of Real Estate Appraisers - 94/23
Taxing Agencies Within the County - 94/72
Redevelopment Projects - 77/73
Refund Claims, Statute of Limitations Extension - 80/90
Refunds,
Base Year Value Corrections - 91/53
Statute of Limitations - 80/90
Regulation 5200, Annotations - 00/053
Relief,
Declaratory, Action for - 81/129
Disaster - See Disaster Relief
Religious Exemption,
Handbook (*Welfare, Church and Religious Exemptions*, AH 267) - 98/56
Termination Notice - 82/13
Relocated Improvements - 80/26, 94/14
Report, Annual, State Assessee Appeal Decisions - See State Assessee Appeal Decisions Annual Report
Representative Period, Aircraft - See Aircraft, Representative Periods
Residence, Surplus, Caltrans - 81/74
Residential Care Facilities, Personal Property - 89/58
Residential Building Costs, AH 531 - See Assessors' Handbooks

Residential Property Assessment Appeals, Board Publication 30 - 00/034, 02/033
 Resolution Trust Corporation (RTC) - 91/72
 Returnable Containers - 83/59
 Review, Hearing Fees and Rules of Notice and Procedures for Local Appeals Boards - 03/061
 Review, Informal Assessment - 98/14
 Revenue and Taxation Code - 03/039
 Revenue Distribution - 79/158
 Revenue Flight Time Period, Aircraft - 80/119
 Revenue Limit, Gann - 91/03
 Right of Entry, Assessors' - 78/213
 Right to Trespass, Assessors' - 78/213
 Rights,
 Bill of, Taxpayers' - See Taxpayers' Bill of Rights
 Mineral, Geothermal - 93/40, 95/76
 Transferable Development (*Mitsui Fudosan*) - 91/12
 Rights of Way,
 Pipeline - 82/89, 93/34, 93/38
 State Highway Real Property, Possessory Interests - 83/81
 Roll,
 Assessment,
 Enrollment - 94/32
 Name of Assessee - 79/203, 81/86
 Corrections - 79/119, 83/14, 86/07, 95/54
 Enrollment - 94/32
 Name of Assessee, in full - 79/203, 81/86
 Roll Corrections - 79/119, 83/14, 86/07, 95/54
 Unsecured - See Personal Property; Unsecured Roll
Rural Building Costs, AH 534 - See Assessors' Handbooks

S

Safe Harbor Leases - 82/68, 84/07
 Safety, Seismic, New Construction Exclusion - 84/97, 91/26, 93/26, 99/60, 01/089
 Sailors and Soldiers Relief Act - 87/32, 91/21
 Salary Survey Report - 79/152, 79/202, 80/118, 80/164, 81/102, 81/163, 82/123, 83/15, 84/17, 85/02, 86/35, 87/13, 88/16, 89/44, 90/46, 91/46, 92/41, 93/24, 94/29, 95/45, 97/14, 98/37, 99/28, 00/044, 01/062, 02/051, 05/034
 Sale, Contract of - 79/155
 Sale and Leaseback Transactions - 85/128, 86/57, 92/11
 Sale for Taxes, Appraisal of Property Prior to - 80/08
 Sales,
 Tax Defaulted Property - 80/08, 98/20
 Transferable Development Right (*Mitsui Fudosan*) - 91/12
 Sales Price - 89/06, 90/30
 Sales Tax Exclusion, Equipment Leased to Federal Government - 78/32, 79/16, 82/112
 Salvage Value, Minimum Percent Good - 04/019
 Sample Results, SBE - See Assessment Practices Surveys
 Sample/Survey Program, Public Disclosure,
 Attorney General Opinions - 94/09
 General - 96/76, 96/81
 Santa Fe Pacific Realty Corporation - 88/88
 SBE,
 Assessment Standards Division Internal Guidelines, Use of - 96/30
 Assessor's Handbooks - See Assessor's Handbooks
 Assessors' Handbooks on the World-Wide-Web - 97/76
 Assessors' Handbook Workload Priority - 97/30
 Board-prescribed Forms - 00/033, 04/049
 Budget, Workloads & Appeals Survey - See Budgets, Workloads, and Assessment Appeals Report

(SBE, cont.)

Candidates for Office - 98/24
Communication with, on Property Tax Matters - 03/032
Distribution of Property Tax Communications - 03/073
Economic Life Policy Statement - 87/11
Goals and Workload Schedule - 88/89, 97/11, 97/49, 97/81
Internal Guidelines/Policies, Use of by Assessors - 96/30
Legal Opinions - 03/039, 05/064
Marshall Valuation Service Adoption, Industrial and Commercial Value Guide - 97/71
Prop 60/90/110 Claim Reporting Process - 97/02
Property Tax Committee Work Plans - 97/11, 97/79, 98/27, 99/37, 00/006, 00/036, 01/006, 02/020, 04/015, 05/031
Property Tax Rules - See Property Tax Rules
Property Tax Workload Priorities - 05/038
Public Disclosure, Sample/Survey Program - 94/09, 96/70, 96/81
Public Utilities, Schedule for Valuation - 96/75, 97/27, 97/81, 98/66, 99/80, 01/086, 02/080, 04/008, 05/010, 05/067
Railroads, Schedule for Valuation of - 96/75, 97/27, 97/81, 98/66, 99/80, 01/086, 02/080, 04/008, 05/010, 05/067
Reorganization of Property Tax Dept - 97/20, 02/057
Residential/Rural Building Cost Handbook Updates, AH 531/534 - See Assessors' Handbooks
Resources - 03/032
Rules of Practice - 03/055, 04/004, 04/030, 04/048, 04/063, 05/012
Sample/Survey Program, Public Disclosure - 94/09, 96/76, 96/81
Samples & Surveys - See Assessment Practices Surveys
Significant Assessment Problems, Rule 371 - 96/76
Staff Appointments - 98/12, 99/04, 01/080, 02/057, 02/063, 03/011, 04/022, 04/029, 04/037
Staff Directory - See Information Directory
State Assessee Appeal Decisions Annual Report - See State Assessee Appeal Decisions Annual Report
Summons to Annual Conferences - 96/58, 97/56, 99/55, 00/060, 01/089, 02/065, 03/064, 04/059, 05/053
Taxpayers' Rights Advocate's Annual Report - See Taxpayers' Bill of Rights
Web Site - 00/019
Schedule, Petroleum Products Value - 78/53, 78/63, 79/63
School Exemptions, College Student Bookstores - 80/43, 89/22, 89/85
Scientology, Church of - 82/38
Scope, of Audits - 85/40
Section 11 Property - See Publicly Owned Land
Section 515 Multi-Family low-Income Housing - 98/51, 01/039, 02/041, 05/044
Seismic Safety Exclusion from New Construction - 84/97, 91/26, 93/26, 99/60, 01/089
Semiconductor Manufacturing Equipment - 90/36, 92/34, 94/24
Senior Citizens, Property Tax Postponement - 81/104
Separate Accounts, Insurance Companies - 96/38, 96/64
Separate Assessment,
 Condominium - 78/212
 Timeshare Ownership Valuation - 80/97, 82/92, 82/122, 99/67
 Undivided Interests - 80/180, 85/85, 86/04, 95/05
Service,
 U.S. Forest, Campgrounds - 86/42
 U.S. Postal - 89/33, 91/43
 Water, New Construction - 91/37
Service Stations,
 Structures and Fixtures - 88/24, 92/27
 Underreporting of Equipment Costs - 79/135
Signature on Property Statements - 84/60
Social Security Number Confidentiality - 80/85, 94/15
Society, Fraternal Benefit - 79/198
Solar Energy Systems - 80/182, 81/10, 81/71, 81/94, 90/79, 91/51, 95/04, 04/051, 05/056
Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21, 03/036, 05/057
Soundproofing Homes Near Airports - 85/113

Special Topic Surveys (by topic with year published),
Appeals (1986) - 86/27
Audit Program (1986) - 86/54
Change in Ownership (1984) - 84/94
Change in Ownership and New Construction (2004) - 04/025
Confidentiality of Assessors' Records (1989) - 86/71, 89/78
Coordination between Divisions on Tenant Improvements (1999) - 99/86
General - 03/032
Minimum Percent Good Factors (1999) - 99/68
Mobilehomes (1985) - 85/82
New Construction (1982) -
Oil and Gas Producing Properties (1981) –
Possessory Interest (1985) - 85/124
Taxable Government-Owned (Section 11) and PERS Properties (1987) - 87/53 (Partially superseded - 00/037)

Spending Limit, Gann - 91/03
SSAN, Confidentiality - 80/85, 94/15
State Assessed Property - 03/032
State Assessee Appeal Decisions Annual Report - 95/80, 96/18, 97/46, 98/25, 99/26, 00/029, 01/025, 02/007, 03/021, 04/009, 05/018
State Assessee's, Listing of (in prior years a CAO) - 97/52 98/44, 99/48, 00/047, 01/046, 02/056, 03/053, 04/044, 05/045
State Assessment Manual - 00/085, 03/028
State Highway Real Property, Possessory Interests in - 83/81
State Licensing, Appraiser - 91/32, 96/34, 96/78, 96/82, 97/51
State Office of Real Estate Appraisers, Assessor's Records, Access to - 94/23
State Property, State Highway, Possessory Interests - 83/81
Statement,
Annual Property, Signature required - 84/60
Underreporting of Equipment Costs - 79/135
Station, Service Station Structures and Fixtures - 88/24, 92/27
Statute of Limitations,
Change in Ownership - 01/035, 01/043, 02/014
Escape Assessments - 79/163, 82/124, 94/32, 94/46, 95/35, 01/035, 02/014
Refund Claim - 80/90
Supplemental Assessments - 88/75, 92/75, 93/03, 94/32, 95/35, 01/035, 02/014
Waiver - 84/61, 88/75
Step Transaction Doctrine - 92/69, 95/33
Stipulations - See Appeals
Stock, Nursery, Valuation of - 78/138
Structures,
Fixtures, and, Service Station - 88/24, 92/27
Relocated Improvements - 80/26, 94/14
Student Bookstores, College Exemption - 80/43, 89/22, 89/85
Subdivision Lots, Valuation of - 84/51, 88/45
Subpoena Power, Assessor's - 81/20
Subpoenas - 81/20
Subsidized Housing, 236 - See 236 Housing
Suits, Court Decision - See Court Decisions
Summary of Issues, Attorney General Opinions - 78/106
Summons of Assessors to SBE Annual Conference - 96/58, 97/56, 99/55, 00/060, 01/089, 02/065, 03/064
Supplemental Assessments,
Appeals - 84/33, 90/54, 95/32 (*See also Appeals*)
Bill Cancellation - 87/25
Builder's Exclusion - 83/132
Change in Ownership - 01/035, 01/043, 02/014
Disabled Veterans Exemption - 84/85, 84/58
Disaster Relief - 83/128, 85/75
Eminent Domain - 85/75

(Supplemental Assessments, cont.)

Enrollment - 94/32
Electric Generation Facilities - 99/83
Exempt Organizations - 84/67
Exemptions - 84/67, 85/13, 85/75, 86/19, 95/14, 95/55
Fixtures - 85/24, 86/32, 87/58, 91/59
Homeowners' Exemption - 84/58, 85/71, 88/06
Late Filing - Exemptions - 85/71, 86/34, 93/78, 94/30
Leasehold Improvements - 83/132
Mineral Properties - 87/100
Mobile homes/Manufactured Homes - 83/128, 93/46, 03/025
New Legislation - 83/82, 83/83, 83/111, 84/103, 85/126
Notice - 93/10, 96/10
Open Space (Williamson Act) - 83/128
Possessory Interests - 83/132, 86/12
Property Taxpayers' Bill of Rights - See Taxpayers' Bill of Right
Proration Date - 87/25
Questions and Answers - 83/128, 83/132, 84/33, 85/75
Removal of Improvements - 83/128, 86/09
State Assessee Decisions - 95/80, 99/83
State Assessee's - 85/75
Statute of Limitations - 88/75, 92/75, 93/03, 94/32, 95/35, 01/035, 01/043, 02/014
Stipulations - 88/43
Taxpayers' Rights Advocate - See Taxpayers' Bill of Rights
Supplemental Form, Aircraft - 82/211, 82/28
Supplies and Inventory, Hospital - 90/45
Surplus Residences, Caltrans - 81/74
Survey/Sample Program, Public Disclosure - 94/09, 96/76, 96/81
Survivor-Curve Percent Good Factors Explained, AH 582 - 78/11

T

Table of Code Sections Affected by - See Legislation, Table of Code Sections Affected by

Task Force, Geographic Info - 93/39

Tax(es),

Amnesty Program - 84/115
Attorney General Opinions on - See Attorney General Opinions
Local Property, Monitoring of - 81/39, 81/42
Calendar - 96/06, 96/84, 98/17, 99/15
Credit, Investment - 83/21, 88/15
Distribution of - 79/158
Postponement - 81/104
Rate -
 Aircraft - 79/113, 80/119
 Unsecured Roll, Attorney General Opinions - 78/111
Sale for, Appraisal prior to - 80/08
Sales, Equipment Leased to Federal Government, Sales Tax Exclusion - 78/32, 79/16, 82/112
Tax Deeded Property - 80/08
Tax Situs of Property - 97/19
Timber (Timber Yield) - See Timber
Tax Bills, Information on - 93/10
Tax Deeded Property - 80/08, 98/20
Tax Defaulted-Property - 80/08, 98/20
Taxable Area - 03/032
Tax Situs of Property, AH 221 - 97/19
Taxable Publicly Owned Land, Annual Factor - see Publicly Owned Land
Taxation, Property, Attorney General Opinion - 80/83

- Taxes - See Tax(es)
- Taxpayer, Underreporting of Equipment Costs - 79/135
- Taxpayers' Bill of Rights - 93/62, 93/80, 94/06, 95/22, 96/26, 97/13, 98/36, 98/63, 99/77, 00/079, 01/094, 02/038, 03/051, 03/069, 04/043, 05/039
- Tenancy, Joint - 80/180, 98/31, 99/19, 03/065, 03/077
- Termination Notice, Exemption - 82/13
- Timber,
 - Disclosure of Sale Data - 78/163
 - Exempt, Rule 1024 - 99/24
 - Fire Damaged Timber - 89/27, 89/69
 - Legislation - 94/65
 - Preserve Zone Compatible Uses - 82/137
 - Preserve Zone Land Valuation - 79/24, 81/160
 - Tax Rate Areas - 83/126
 - Timber Owner - 91/71, 92/76
 - Value of Timberland - 82/137, 82/142, 85/08, 85/23, 85/72, 85/136, 86/97, 87/102, 89/02, 89/91, 90/82, 91/85, 92/83, 93/76, 94/71, 95/78, 96/71, 97/68, 98/60, 99/71, 00/072, 01/076, 02/070, 03/072, 04/068, 04/072, 05/065
 - Yield Tax - 03/032
 - Yield Tax and Reserve Fund Rates - 78/184, 79/205, 80/170, 81/135, 81/154, 81/157, 81/164, 82/131, 82/137, 83/06, 83/123, 84/14, 84/111, 85/09, 85/122, 85/135, 86/87, 86/96, 87/94, 87/103, 89/03, 89/82, 90/83, 91/84, 92/82, 93/77, 94/68, 94/70, 95/71, 95/77, 96/66, 96/73, 97/60, 97/70, 98/69, 99/66, 00/091, 01/087, 02/079, 03/005, 03/076, 03/082, 04/086, 05/068
 - Yield Tax Hearing Procedures - 78/91, 88/77
 - Yield Tax Revenue Distribution - 82/137
- Timber, Trees and Vines - 92/09
- Timber and Timberland Values Manual* – 05/072
- Timber Harvest Values Manual* – 05/024
- Timber Tax - See Timber
- Timber Yield Tax - See Timber
- Timeshare Ownership Valuation - 80/97, 82/92, 82/122, 99/67
- Tools, Hand, Exemption of - 94/76, 01/069
- Trade Level, Rule 10 - 99/17, 99/33, 99/35, 99/51
- Training, Appraiser, Advanced Certification - 79/58, 97/51, 03/030
- Transaction,
 - Step, Doctrine - 92/69, 95/33
 - Sale and Leaseback - 85/128, 86/57, 92/11
- Transferable Development Right (*Mitsui Fudosan*) - 91/12
- Transfers (*See also Special Topic Survey issued in 1984*),
 - Air Rights - 86/50
 - Attorney General Opinions, New Construction - 80/74
 - Interspousal - 81/152, 98/20
 - Joint tenancy - 80/180, 98/31, 99/19, 03/065, 03/077
 - Lease-Purchase - 80/147, 94/10
 - New Construction, Attorney General Opinions - 80/74
 - Parent/Child - See Change in Ownership; Prop 58
 - Parent/Child Exclusion - See Prop 58
 - Probate - 88/49, 88/58
 - Purchase Price - 89/06, 90/30
 - Sale and Leaseback Transaction - 85/128, 86/57, 92/11
 - Step Transaction Doctrine - 92/69, 95/33
 - Tax Defaulted Property - 80/08, 98/20
- Transfers and New Construction, Attorney General Opinions - 80/74
- Transit Development Board Property Exempt - 81/120
- Transportation, Transit Development Board Property - 81/120
- Transshipment Exemption Invalid - 79/21, 79/29, 79/168
- Trees, Timber - See Timber
- Trees and Vines - 92/09

Trespass, Assessor's Right to - 78/213, 79/66
Tribal Housing Exemption Forms - 03/026
Trust Corporation, Resolution (RTC) - 91/72
Trust Distribution - 91/08, 98/20

U

U. S. - See United States
U. S. Forest Service Campgrounds - 86/42
U. S. Postal Service - 89/33, 91/43
Underground Storage Tanks, New Construction Exclusion - 99/62
Underreporting, of Equipment Costs, ARCO - 79/135
Undivided Interests (Separate Assessments) - 80/180, 85/85, 86/04, 95/05
Undocumented Vessels - See Vessels
United States,
 Constitution - 03/039
 Instrumentality's, Listing of - 78/50
 Equipment Leased to, Sales Tax - 78/32, 79/16, 82/112, 03/039
 Federal Statutes and Treaties - 03/039
 Military Personnel, Soldiers' and Sailors' Civil Relief Act - 87/32, 91/21, 03/036
 Postal Service - 89/33, 91/43
Unpatented Mining Claims - 93/64
Unsecured Property - See Personal Property
Unsecured Roll, (*See also Personal Property*)
 Attorney General Opinions, Tax Rate on - 78/11
 Data - 81/70
 Tax Bills - 78/48, 80/71, 80/175
 Tax Bills, Penalty Attachment Date - 80/30
 Tax Rate - 78/111
Utilities - See Public Utilities

V

Valuation,
 Computer Valuation Tables - 96/19, 97/18, 98/61
 Condominium, Separate Assessments - 78/212
 Income Approach - 94/07
 Mines, Minerals & Mineral Rights - See Mineral; Mineral Rights; Mines; Oil & Gas
 Minimum Percent Good - 04/019
 Mobilehome/Manufactured Home/Park - See Mobilehome/Manufactured Home
 Oil & Gas - See Mineral; Mineral Rights; Mines; Oil & Gas
 One Way Paging Companies - 96/25
 Open Space Land, LCA, Williamson Act - See Open Space Land
 Over-assessments - 86/07, 86/62
 Possessory Interests - See Possessory Interests
 Publicly Owned Lands - See Publicly Owned Lands
 Returnable Containers - 83/59
 Section 11 Property - See Publicly Owned Lands
 Service Station Structures and Fixtures - 88/24, 92/27
 State Highway Real Property, Possessory Interests - 83/81
 Statute of Limitations - See Statute of Limitations
 Subdivision Lots, Valuation of - 84/51, 88/45
 Timber Tax - See Timber
 Timeshare Ownership - 80/97, 82/92, 82/122, 99/67
 Transferable Development Right (*Mitsui Fudosan*) - 91/12
 Undivided Interests (Separate Assessments) - 80/180, 85/85, 86/04, 95/05

Value,

- Changes, Rule 461 - 98/41
- Income Approach - 94/07
- Minimum Percent Good - 04/019
- Transferable Development Right (*Mitsui Fudosan*) – 91/12

Value Guide, Marshall Valuation Service Adoption, Industrial and Commercial Costs - 97/71

Value Schedule, Petroleum Products - 78/53, 78/63, 79/63

Vessels,

- Assessment - 80/40, 80/168, 02/024
- Claim Classification - 79/102
- Documented - 79/183, 81/162, 95/14
- Eligible for 1 Percent Assessment - 79/80, 81/162, 82/113
- Income Limit - 79/65, 79/81, 84/55, 85/20
- Sport Fishing - 80/40, 81/162

Veterans, Disabled, Exemption - See Disabled Veterans' Exemption

Veterans Exemption - See Disabled Veterans' Exemption

Video Cassette Tapes, Accessibility - 86/60

Vines, Vineyards, and Tree - 92/09

W

Water Service - New Construction - 91/37

Web site, SBE - 00/019

Welfare, Church, and Religious Exemption, AH 267 - 78/27, 86/13, 90/71, 98/96

Welfare Exemption - See Exemptions, Welfare

Wells - 81/95, 87/40, 87/100 (*See also Mineral Rights; Mines; Oil & Gas*)

Williamson Land Act - See Open Space Land

Wireless Communications Tower Sites - 01/024

Withholding Tax on Sale of Real Property - 03/014

Works of Art,

- Exemption - 79/199
- On Consignment, Atty, Gen. Opinion - 78/80

World-wide-web,

- Annotated Correspondence - 02/021
- Assessors' Handbooks on - 97/76, 99/06

Y

Year, Assessment, Defined - 88/50

Z

Zone, Coastal - 78/60

End of Index

End of PTLG, NUMERIC & LTA Indexes

Standard Abbreviations Used In The Property Tax Law Guide Index

[Brackets] - Indicates a reference not located in the PTLG

AB - Assembly Bill
ACA - Assembly Constitutional Amendment
Addn. - Addition
Adj. - Adjust, or Adjustment
Admin. - Administrative, Administration
AH - Assessors' Handbook
Assmnt. - Assessment
B&C - Bank and Corporation Tax Laws, Blue Tab section, Volume 1
B&P - Business and Profession Code, Gold Tab section, Volume 2
Bd. - Board
BIX - Builder's Inventory Exclusion (R&T section 75.12, New Construction Exclusion)
BLM - Bureau of Land Management
BPS - Business Property Statement
BYT - Base Year Transfer
BYV - Base Year Value
CAC - California Constitution, Volume 1
C.A.C. - California Administrative Code, Hearing Procedure Rules (HPR-V1)
CAO - County Assessors Only letter
CC - Commercial Code
CCPI - California Consumer Price Index
Cert. - Certificate, Certified, or Certification
CIO - Change in Ownership
CIOS - Change in Ownership Statement
Civ - Civil Code, Gold Tab section, Volume 2
Co. - County, or company
Coop. (Co-op.) - Co-operative
Condo. - Condominium
Corp - Corporations Code, Gold Tab section, Volume 2
CP - Civil Proceedings (Code)
CSU - California State University
Dept. - Department
Dist. - District
DMV - State Department of Motor Vehicles
Doc. - Document(s), or Documentary
DTTA - Documentary Transfer Tax Act, Blue Tab section, Volume 1
ED - Education Code, Gold Tab "Other Code" section, Volume 2
EDP - Electronic Data Processing
ELEC - Elections Code
Est. - Estimated
Et seq. - Et Sequitor; and following in sequence
Et ux - and wife (or spouse)
Etc. - Et Cetera; and other similar things
EX - Exemption
Exempt - Exempt or Exemption
F&A - Food & Agriculture Code (Not in PTLG)
F&G - Fish and Game Code
FCV - Full Cash Value
FMV
Fn. (or fn) - Footnote
GITF - Geographic Information Task Force
Gov - Government Code Provisions, Green & Gold Tab sections, Volume 2
Govt. - Government
H&S - Health & Safety Code, Gold Tab "Other Code" section, Volume 2
HCD - State Department of Housing & Community Development (Mobilehomes)
HEX - Homeowner's Exemption
HPR - Petition & Hearing Procedure Regulations, Green Tab, Volume 1
HUD - Housing and Urban Development (Federal Agency)
Hwy - Highway
Info. - Information
INS - Insurance Code (Not in PTLG)
IRS - Internal Revenue Service
K - 1000 units of measure

LCA - Land Conservation Act, Open Space Land, Green Tab section, Volume 2
 Leg. - Legislature, or Legislative
 LEOP - Legal Entity Change-in-Ownership Program (SBE monitored)
 Lic. – License
 LPT - Local Property Taxation of Mobilehomes
 LTA – Letter to Assessors (SBE generated, designated by year/number [i.e. 90/02])
 Ltr. - Letter
 Max. - Maximum
 Min. - Minimum
 MUD - Municipal Utility District
 NC – New Construction
 O&G - Oil & Gas
 ORE - Office of Real Estate Appraisal (CA Department of Transportation)
 Org. - Organization
 PCOR - Preliminary Change in Ownership Statement
 PIT - Personal Income Tax; Personal Income Tax [R&T Codes], Blue Tab section, Volume 1
 Pers. - Personal
 PERS - Public Employees Retirement System
 PI - Possessory Interest
 PRA - Public Record Act, Govt. Code (Not in PTLG)
 PRC - Public Resources Code, Gold Tab section, Volume 2
 PRCT - Private Railroad Car Tax Law, Blue Tab section, Volume 1
 Prelim. - Preliminary
 Prep. - Prepare, or Preparation
 Prop. - Property; Proposition
 PTLG - Property Taxes Law Guide
 PUC - Public Utilities Code (Not in PTLG)
 PUD - Planned Unit Development
 Pvt. - Private
 R, (R) - Repealed
 R&T - Revenue & Taxation Code; Volume 1 if not otherwise indicated; Volume 2 if specified
 Re: - In reference to, in regards to
 Rehab. - Rehabilitation
 Rev. - Revenue
 RP - Real Property
 RR - Railroad
 RR CAR - Private Railroad Car Tax Law, Blue Tab section, Volume 1
 Rule - Property Tax Rules of State Board of Equalization, Purple Tab, Volume 1
 S&H - Streets & Highways Code, Gold Tab section, Volume 2
 SB - Senate Bill
 SBE - State Board of Equalization
 SCA - Senate Constitutional Amendment
 Sec - Secured, or Section
 SECTION 11 - Section 11 of Article 13 of the California Constitution
 Sep. - Separate
 SFR - Single Family Residence
 STATS – 1. Supplemental Acts (statutes of specified years), Pink Tab section, Volume 2
 2. Validation Acts of Tax Agencies, Pink Tab section, Volume 2
 Supp. or supl. - Supplemental
 TEA - Tax Equity Allocation
 Timber - Timber Yield Tax, Blue Tab section, Volume 1
 TPZ - Timber Production Zone
 TRA - Tax Rate Area
 TYT - Timber Yield Tax, Blue Tab section, Volume 1
 UC - University of California
 USPAP - Uniform Standard of Appraisal Practice
 USC - United States Code, Federal Law
 V - Volume
 V1 - Volume 1 of the Property Taxes Law Guide
 V2 - Volume 2 of the Property Taxes Law Guide
 V3 - Volume 3 of the Property Taxes Law Guide
 Val. - Value, or Valuation
 VEH – 1. Vehicle Code Provisions, Gold Tab "Other Code" section, Volume 2
 2. Vehicle License Fees, Blue Tab section, Volume 1
 Vet(s). – Veteran(s)
 Vol. - Volume

W/ - With

Water - Water Code, Gold Tab "Other Code" section, Volume 2

XIII - Article 13 of the California Constitution, Volume 1

XIIIA - Article 13-A of the California Constitution, Volume 1